



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शनिवार, १६ मार्च, १९९६/२६ फाल्गुन, १९१७

हिमाचल प्रदेश सरकार

हिमाचल प्रदेश सरकार

अधिसूचना

शिमला २, १० नवम्बर, १९९५

संख्या ई०एक्स० एन० एफ० (२१)१/९४.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश टैक्स आन लग्जरीज (इन होटलज एण्ड लौजिंग हाउसिज) ऐक्ट, १९७९ (१९७९ का १५) की धारा १७ द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए सरकार की अधिसूचना संख्या ई०एक्स०एन०एफ०(१०)५/७९ दिनांक २ फरवरी १९८० द्वारा राजपत्र, हिमाचल प्रदेश (असाधारण) तारीख १८ मार्च, १९८० में प्रकाशित हिमाचल प्रदेश टैक्स आन लग्जरीज (इन होटलज एण्ड लौजिंग हाउसिज) नियम, १९७९ में और संशोधन करने के लिए नियम बनाने का प्रस्ताव करते हैं और इन्हें सर्वसाधारण की सूचना के लिए एन० द्वारा राजपत्र, हिमाचल प्रदेश (असाधारण) में प्रकाशित किया जा रहा है ।

यदि कोई हितबद्ध व्यक्ति प्रस्तावित संशोधनों के सम्बन्ध में कोई आक्षेप/सुझाव देना चाहे तो वह उन्हें प्रस्तावित संशोधनों के राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से 30 दिनों की अवधि के भीतर आवकारी एवं कराधान आयुक्त को भेज सकेगा। उपरोक्त नियत अवधि के भीतर प्राप्त आक्षेपों और सुझावों, यदि कोई हो, पर उन्हें अन्तिम रूप देने से पूर्व विचार किया जाएगा, अर्थात:—

### ड्राफ्ट रूलज

संक्षिप्त नाम  
और प्रारम्भ

1. (1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश टैक्स आन लग्जरीज (इन होटलज एण्ड लौजिंग हाऊसिज) (संशोधन) नियम, 1995 है।

(2) ये नियम तुरन्त प्रवृत्त होंगे।

नियम 2 का  
संशोधन।

2. हिमाचल प्रदेश टैक्स आन लग्जरीज (इन होटलज एण्ड लौजिंग हाऊसिज) नियम, 1979 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा जायेगा) के नियम 2 में:—

(a) खण्ड (a) के पश्चात् निम्नलिखित खण्ड (aa) अन्तःस्थापित किया जाएगा, अर्थात:—

“(aa) “agent” means a person authorised in writing in Form L. T. XXII by a proprietor to appear on his behalf before any office empowered under the Act to carry out the purposes of the Act, being—

- (i) a relative of the proprietor; or
- (ii) a person in the regular and whole-time employ of the proprietor; or
- (iii) a person who has been enrolled as Chartered Accountant in the Register of Accountants maintained by the Union Government under the Auditor's Certificate Rules, 1932; or
- (iv) a person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government; ”;

(b) खण्ड (b) में शब्द “Excise and Taxation Officer or the Assistant Excise and Taxation Officer”, जहां कहीं भी आए के स्थान पर शब्द “Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer” प्रतिस्थापित किए जाएंगे;

(c) खण्ड (c) के पश्चात् निम्नलिखित खण्ड (cc) अन्तःस्थापित किया जाएगा, अर्थात:—

“(cc) “Assistant Excise and Taxation Commissioner” means the person appointed by that designation by the State Government under sub-section (1) of section 3 to assist the Commissioner; ”;

(d) खण्ड (d) के स्थान पर निम्नलिखित प्रतिस्थापित किया जायेगा, अर्थात्:—

“(d) “Deputy Excise and Taxation Commissioner” means the Person appointed as such by the State Government under section 3 of the Act and shall also include the joint Excise and Taxation Commissioner but shall not include the Deputy/Joint Excise and Taxation Commissioner of (Flying Squad);”; and

(e) खण्ड (e) में and includes an Assistant Excise and Taxation Officer and the Excise and Taxation Officer or Assistant Excise and Taxation Officer (Enforcement)”.  
शब्दों का लोप किया जायेगा।

3. उक्त नियम 3 के पश्चात् निम्नलिखित नये नियम अन्तःस्थापित किए जायेंगे, अर्थात्:—

नियम 3-ए,  
3-बी और  
3-सी का  
अन्तःस्था.  
पना।

“3A. *Application on or registration by the proprietor.*—(1) The application for registration under section 5-A shall be made to the appropriate Assessing Authority in Form L. T. XII. It shall be signed by the proprietor or in the case of a firm, by a partner or Director of the firm or in the case of a Hindu Joint Family business, by the Manager or Karta of the Hindu Joint Family or in the case of a company incorporated under the Companies Act, 1956, or under any other law, by the principal officer managing the business or in the case of a Government Department or a public sector undertaking by the Head of the Department or by head of public sector the undertaking, as the case may be, or any other officer duly authorised by such head of the Department or the undertaking.

(2) An application referred to in sub-rule (1) shall be accompanied by a Treasury Challan *vide* which a sum of rupees twenty five have been deposited, in the appropriate Government Treasury as a registration fee under the relevant head of account.

3B. *Furnishing of security by the proprietor.*—(1) If it appears to the Assessing Authority necessary so to do, for securing the payment of luxury tax, including interest and penalty on hotels it may requires the proprietor to furnish security of an amount not exceeding the amount of tax, penalty and interest payable by such proprietor in a financial year, and may be paid in the following manner, namely:—

(a) by depositing cash through a challan in the Government Treasury under the head of account “0045—Other Taxes and Duties on Commodities and Services—105 Luxury Tax —01 Tax Collection”; or

(b) by purchasing the National Savings Certificates or by opening Post Office Saving Bank Account duly pledged in favour of the Assessing Authority of the district in which the proprietor is registered under the Act; or

- (c) by furnishing Bank Guarantee secured from a scheduled Bank agreeing to pay to the Assessing Authority on demand the amount of security; or
  - (d) by furnishing personal bond in Form L. T. XIII with two solvent sureties for the amount of security acceptable to the Assessing Authority and to be executed on a non-judicial stamp paper of the appropriate value.
- (2) The security furnished under sub-rule (1) shall be maintained in full so long the registration certificate granted under section 5-A continues to be in force and the Assessing Authority may, for sufficient reasons to be recorded in writing demand, at any time, an additional amount of security, if it has reasons to believe that the security furnished by any proprietor under sub-rule (1) is rendered inadequate.
- (3) In the event of default in the payment of luxury tax due including interest and penalty, the security furnished by the proprietor shall be liable to adjustment towards such tax including interest and penalty after intimation to him and the short-fall in amount of security shall be made up by the proprietor within a period of 30 days from the date of said intimation unless the Assessing Authority orders otherwise.
- 2C. *Issue, amendment and cancellation of a Registration Certificate.*—
- (1) When the appropriate Assessing Authority, after making any enquiry that it may think necessary, is satisfied that the applicant is a bonafide proprietor and has correctly given all the requisite information, that he has deposited the registration fee into the appropriate Government Treasury and that the application is in order, it shall register the proprietor and shall issue a certificate of Registration in Form L. T. XIV.
- (2) Any registered proprietor may obtain from the appropriate Assessing Authority, on deposit of a fee of rupees five through treasury challan in the appropriate Government Treasury, a duplicate copy of any registration certificate issued to him under sub-rule (1), which may have been lost, destroyed or defaced.
- (3) The appropriate Assessing authority shall give to the proprietor an attested copy of the registration certificate, free of cost, for every additional hotel enumerated therein.
- (4) The name of every proprietor registered under section 5-A shall be entered by the appropriate Assessing Authority in a register in form L.T. XV. in the first instance. The entries contained in this register shall be arranged alphabetically in a list to be maintained in a register in Form L. T. XVI.
- (5) The application for the amendment of the Registration Certificate issued under sub-rule (1) shall be made to the appropriate Assessing authority within 30 days of the transfer of management of hotel or opening of a new hotel in addition to the hotel

already registered or of any change in the name of the hotel or the change in the Constitution of its management or any other change.

- (6) When any proprietor, who is registered under section 5-A desires to apply for cancellation under sub-section (4) of section 5-A, he shall send his application to the appropriate Assessing Authority not less than two months before the date from which the cancellation is sought together with —

(i) a statement of the reasons due to which the cancellation of registration certificate is necessitated ;

(ii) a statement showing the amount of luxury tax including interest and penalty due and unpaid in respect of the luxury provided in the hotel after payment of luxury tax, interest or penalty, if any, for the previous quarter ; and

(iii) the proof of payment of the luxury tax including interest and penalty payable upto the date of application for cancellation.

- (7) If the appropriate Assessing Authority is satisfied that such proprietor is not liable to pay luxury tax and the luxury tax, the interest or penalty, as the case may be, due has been paid, it shall cancel the registration certificate.

- (8) The name of every proprietor, whose registration certificate has been cancelled under sub-rule (7) shall be entered in a register in Form L. T. XVII and his name shall be deleted from the registers in Form L. T. XV and Form L. T. XVI.”.

उक्त नियमों के नियम 4 के लिए, निम्नलिखित प्रतिस्थापित किया जायेगा, अर्थात्:—

- “4. The amount of luxury tax (including interest or penalty, if any) payable by the proprietor shall be paid into a Government Treasury or the State Bank of India by means of a challan in Form L. T. I, and the proprietor shall furnish a copy of the challan to the appropriate Assessing Authority along with the return to which the payment relates or otherwise as the case may be .”.

नियम 4 का प्रतिस्थापन ।

Payment of luxury tax etc.

5. उक्त नियमों के नियम 5 में उप-नियम (a) में खण्ड (a) में और (b) में शब्द और अंक, “Form-II” और “Form-III” के स्थान पर “Form L.T. II” और “Form L.T. III” प्रतिस्थापित किए जायेंगे ।

नियम 5 का संशोधन ।

(b) खण्ड (c) के स्थान पर निम्नलिखित खण्ड प्रतिस्थापित किया जायेगा, अर्थात्:—

- “(c) monthly abstract of remittance of luxury tax and interest in Form L. T. IV.”. and

- (e) in sub-rule (2), for the words “Excise and Taxation Officer or the Assistant Excise and Taxation Officer”, the words “Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer” shall be substituted.

नियम 6 का संशोधन । उक्त नियमों के नियम 6 के उप-नियम (1) के स्थान पर निम्नलिखित प्रतिस्थापित किया जायेगा, अर्थात्:—

“(1) The proprietor shall submit to the appropriate Assessing Authority,—

(a) the information in Form L.T. II by 15th April each year and there after within 10 days of occurrence of any change therein; and—

(b) the information in Form L. T. III and the return in Form L. T. IV within the period specified in sub-section (2) of section 6;”.

नियम 8 का संशोधन ।

7. उक्त नियमों के नियम 8 में,—

(a) उप-नियम (1) में, शब्द, ब्रैकट और अंक “Sub-section (1) and “Form V”, के स्थान पर “Sub-section (3)” and “Form L.T.V.” शब्द, ब्रैकट और अंक क्रमशः प्रतिस्थापित किये जायेंगे ।

(b) उप-नियम (3) में, शब्द, ब्रैकट और अंक “Sub-section (1)” and “Sub-section (2)”, के स्थान पर “Sub-section (2) and Sub-section (6)” शब्द, ब्रैकट और अंक क्रमशः प्रतिस्थापित किये जायेंगे ; और

(c) उप-नियम (4) में, शब्द और अंक “Form—VI” के स्थान पर “Form L. T. VI” शब्द और अंक प्रतिस्थापित किये जायेंगे ।

(d) उप-नियम (4) के पश्चात् निम्नलिखित उप-नियम (5) जोड़ा जायेगा, अर्थात् :—

“(5) If any sum is payable by the propreitor under this rule, the appropriate Assessing Authority shall serve a notice in Form L. T. XI-A upon him specifying the date not less than fifteen days and not more than thirty days from the date of service of the notice, on or before which payment shall be made and he shall also fix a date on or before which the proprietor shall furnish the receipted challan in proof of such payment”.

नियम 8-ए और 9 का संशोधन ।

8. उक्त नियमों के नियम 8-A और 9 में शब्द और अंक “Form-V-A” “Form-VII-A”, “Form-V-B” and “Form-VII”, जहां कहीं भी आए के स्थान पर “Form L. T. V-A”, “Form L. T. VII-A”, “Form L. T. V-B” and “Form L. T. I” शब्द और अंक क्रमशः प्रतिस्थापित किये जायेंगे ।

नियम 9-ए का अन्तः स्थापन ।

9. उक्त नियम 9 के पश्चात्, निम्नलिखित अन्तःस्थापित किया जायेगा, अर्थात् :—

“9A. *Notices of re-assessment and demand*— If the Assessing Authority proposes to make re-assessment under section 7-A, it

shall serve a notice on the proprietor in Form L. T. XVIII for affording opportunity of being heard and in case the reassessment results in additional demand, it shall also serve a demand notice in Form L. T. VI- A on the proprietor.”.

10. उक्त नियमों के नियम 10 और 11 में शब्दों अंकों जहां भी आए हैं  
 “Form-VIII” and “Form-IX” words and figures  
 “Luxury Tax or Interest” क्रमशः “Form L. T. VIII”  
 and “Form L.T.-IX” प्रतिस्थापित किये जायेंगे ।
- नियम 10  
और 11  
का अन्तः  
स्थापन ।

11. उक्त नियमों के नियम 12, 13, 14 और 15 के स्थान पर निम्नलिखित  
 नये नियम 12,13,14,15, 15-A और 15-B प्रतिस्थापित किए जायेंगे, अर्थात्:—
- नियम 12,  
13, 14,  
और 15 का  
प्रतिस्थापन ।

12. *Submission of memorandum of appeal.*—(1) Every memorandum of appeal under section 8 shall—

(a) be in writing in Form L. T. XIX and written on the standard water marked judicial paper, alongwith a court fee of rupees five duly affixed thereon ;

(b) be filled in triplicate ;

(c) specify all the particulars given in Form L. T. XIX;

(d) contain a clear statement of facts and grounds of appeal briefly but clearly set-out;

(e) state precisely the relief prayed for ;

(f) be accompanied by —

(i) the order in original against which it is made or duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of memorandum of appeal to the satisfaction of the appellate authority; and

(ii) proof of payment of tax (including interest payable) or of penalty, or of both ; or

(iii) written prayer (in triplicate) substantiating the plea of inability to make payment of the tax assessed (including interest payable) or penalty imposed, or both, as the case may be; and

(g) be verified and signed by the appellant or by an agent duly authorised by him in that behalf in the manner provided in Form L. T. XIX.

(2) Every memorandum of appeal referred to in sub-rule (1) shall either be presented by the appellant or his agent to the appellate authority or be sent to the said authority by registered post.”

13. *Rejection of appeal for want of sufficient particulars.*—If the memorandum of appeal omits to state any of the particulars required under rule 12 or is not accompanied by the order in original or duly authenticated copy of the order against which it is made or any other grounds considered sufficient, the appeal may be rejected summarily after recording the reasons therefor;

Provided that no appeal shall be rejected summarily under this sub-rule unless the appellant is given a reasonable opportunity to amend the memorandum of appeal”.

14. *Hearing and disposal of appeal.*—(1) If the appellate authority does not reject the appeal under rule 13, it shall fix a date for admission of the appeal and it shall also give a notice of the same to the Assessing Authority or officer against whose order the appeal has been preferred. Such notice may be delivered personally or may be sent by post.

(2) The appellate authority shall send a copy of the memorandum of appeal and the written prayer alongwith other documents to the Assessing Authority or officer against whose order the appeal has been preferred asking him to send the records of the order appealed against together with his comments.

(3) If on the date of admission the appellate authority orders the admission of appeal, it shall decide such appeal after consideration of any representation that may be made by the Assessing Authority or the office either in person or through any of its subordinate not below the rank of Excise and Taxation Inspector or through an authorised representative of the Excise and Taxation Department and after giving an opportunity to the appellant of being heard either in person or by a duly authorised agent.

(4) The appellate authority may, before deciding the appeal under sub-rule (3) either itself, hold such further enquiry or direct it to be held by the Assessing Authority, or the officer, as the case may be, against whose decision the appeal has been preferred, as may appear necessary to the appellate authority.

(5) The appellate authority may for sufficient reasons to be recorded in writing adjourn, at any stage, the hearing of an appeal to a different time on the same day or on any other day.

(6) If on the date and at the time fixed for hearing or on any other date or at any other time to which the hearing may be adjourned, the appellant does not appear before the appellate authority either in person or through an agent, it may dismiss the appeal or decide it ex-parte as it may think fit.

Provided that if, within thirty days from the date on which the appeal was dismissed or decided ex-parte under this sub-rule, the appellant makes an application to the appellate authority for setting aside the orders and it is satisfied that the intimation of the date of hearing was not duly served on him or that he was prevented



by sufficient cause from appearing when the appeal was called for hearing, it shall make an order setting aside the dismissal or *ex-parte* decision upon such terms as it may think fit and shall appoint a day for proceeding with the appeal.

15. *Revisions.*—(1) When the Commissioner proposes to pass an order under section-9 which adversely affects any person, he shall issue a notice in Form L. T. XX to such person or the proprietor and a notice in Form L.T. XXI to the Assessing Authority or the appellate authority concerned, as the case may be, before whom the proceedings referred to in that section are pending or by whom the same have been disposed of or by whom the order has been made there in such notice may be delivered personally or may be sent by post.

(2) The Commissioner shall pass the order under section 9 of the Act, after consideration of any representation that may be made, either person or through any of its subordinate not below the rank of Excise and Taxation Inspector, by the Assessing Authority or such other officer before whom the proceedings are pending or by whom these have been disposed of or by whom any order has been made therein, and after giving an opportunity to the person or the proprietor of being heard either in person or by a duly authorised agent.

(3) The provisions of sub-rules (4), (5) and (6) of rule 14 shall, *mutatis mutandis* apply in relation to the passing of an order by the Commissioner under section 9.

15A. *Order on appeal for revision to be communicated.*—(1) A copy of every order finally disposing of an appeal or of an order summarily rejecting an appeal under rule 13 passed by the appellate authority shall be sent to the appellant and to the Assessing Authority or the Officer concerned.

(2) A copy of every order finally disposing of a revision under section 9 shall be sent to the person or the proprietor in whose case the same has been passed and to the Assessing Authority or appellate authority or any other officer concerned, as the case may be.

(3) The copy of the orders to be communicated under sub-rules (1) and (2) may be delivered personally or may be sent by post.

15B. *Giving effect to appellate or revisional order.*—(1) If an order passed in appeal under section 8 of the Act has the effect of modifying any order of the Assessing Authority, or any other officer, such authority or officer shall take action to implement the order, and the Assessing Authority or other officer shall, in particular,—

(a) realise the deficit, or

(b) refund or adjust the amount paid in excess, as the case may be. The excess amount shall be refunded in the same manner as laid down in rule 11.

(2) The provisions of sub-rule (1) shall, *mutatis mutandis*, apply to a revisional order passed by the Commissioner under section 9

and the Assessing Authorities or officers, as the case may be, shall take action to implement the revisional order passed under section 2.”.

3552—Ex 2-B

नियम 19 का संशोधन। 12. उक्त नियमों के नियम 19 में शब्द और अंक “Form-X” और “Form-XI” के स्थान पर क्रमशः “Form L.T.-X” और “Form L.T. X I” प्रतिस्थापित किए जायेंगे।

नियम 20 का लोप। 13. उक्त नियम के नियम 20 का लोप किया जाएगा।

प्रारूप I, II, III, IV, V, VI, VII, VIII और IX का प्रति-स्थान। 14. उक्त नियमों में प्रारूप “Form I”, “Form II”, “Form III”, “Form IV”, “Form V”, “Form VI”, “Form VII”, “Form VIII”, और “Form IX” के स्थान पर निम्नलिखित प्रारूप “Form L. T. I”, “Form L. T. II”, “Form L. T. III”, “Form L. T. IV”, “Form L. T. V”, “Form L. T. VI”, “Form L. T. VII”, “Form L. T. VIII” और “Form L. T. IX” क्रमशः प्रतिस्थापित किए जायेंगे, अर्थात्:—

“FORM L. T. I.”

(See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules 1979)

# CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979

Original

(For the payer)

Head of Account.....

Challan of Luxury Tax/Interest/Penalty paid in to the.....Treasury/Sub-Treasury/State Bank of India for the month(s) of .....

Name of the Hotel.....

Amount  
(in figures)

Payment on account of

By whom tendered.

Rs.....P.....

(a) Luxury tax with reference to.....  
return/order No.....Date.....

Name and address of the proprietor on whose behalf the amount of Luxury tax or interest for the month(s) of.....  
(b) Interest under section 7 B  
(c) Penalty with reference to order No.....  
Date.....

..... (d) Any other amounts.  
is paid.....  
.....

Total .....

Rupees (in words).....

Place.....  
Date.....

*Signature of the Proprietor/person  
making payment on behalf of the  
proprietors.*

(For use in Treasury)

1. Received payment of Rs..... (Rupees.....  
from.....
2. Date of entry.....  
Challan No.....

Treasury

Accountant

Treasury Officer/Agent of Manager.

FORM L. T. I.

(See rule 4 of the Himachal Pradesh Tax on Luxuries (in hotels and lodging Houses) rules, 1979)

**CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH  
TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979**

Head of Account .....

Duplicate

(To be sent to the Assessing Authority).

Challan of luxury tax/ interest/ penalty paid in to the .....  
Treasury/ Sub-Treasury/ State Bank of India.....for the month(s)  
of .....

Name of the Hotel .....

Amount  
(in figures)

Payment on account of .....

By whom tender:

.....Rs.....P.....

- ..... (a) Luxury tax with reference to return/ order No.....
- ..... (b) Interest under section 7B.....
- ..... (c) Penalty with reference to order No. ....

Name and address of the proprietors on Date.....  
whose behalf the amount of luxury tax or

interest for the month(s) of ..... (d) Any other amount.....  
 .....  
 ..... Total.....  
 is paid .....  
 Rupees (in words) .....

Date.....

Place.....

*Signature of the proprietor/ person making payment on  
 behalf of the proprietor.*

**(For use in Treasury)**

1. Received payment of Rs. .... (Rupees.....)  
 from.....
2. Date of entry .....  
 Challan No. ....

*Treasurer.*

*Accountant*

*Treasury Officer/Agent or Manager.*

**FORM L.T.I. I**

(See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979)

**CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH  
 TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979.**

*Triplicate.....*

Head of Account.....

*(For the Treasury)*

Challan of Lurury tax/Interest/penalty paid in the .....  
 Treasury/Sub-Treasury/State Bank of India..... for the..... month(s) of..  
 ..... Name of the Hotel.....  
 .....

**Amount**  
**Payment on account of**  
**(in figures)**

By whom tendered :

**Rs. P.**

- (a) Luxury tax with reference to return/ order No....  
 ..... date.....
- (b) Interest under section 7B
- (c) Penalty with reference to order No.....  
 ..... date.....
- (d) Any other amounts .....

Name and address of the proprietor  
 on whose behalf the amount of luxury

tax or interest for the month(s) of .....  
..... is paid .....

Total

Rupees (in words) .....

Place .....

Date .....

*Signature of the proprietor/person making payment on  
behalf of the proprietor.*

(For use in Treasury)

1. Received payment of Rs. .... (Rupees .....  
.....) from .....

2. Date of entry ..... Challan No. ....

Treasure

Accountant

Treasury Officer/Agent or Manager

FORM L. T. I.

(See rule 15 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979)

**CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH  
TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979**

Quadruplicate .....

Head of Account .....

- Challan of luxury tax/interest/penalty paid to in the ..... Treasury/  
Sub-Treasury/ State Bank of India ..... for the month(s) of .....  
- Name of the Hotel .....

Payment on account of (Amount in figures).

Rs. .... P.

(a) Luxury tax with reference to return/order No. ....

Date .....

Name and address of the proprietor  
on whose behalf the amount of luxury tax  
or interest for the month(s) of .....  
.....  
is paid .....

(b) Interest under section 7-B.

(c) Penalty with reference to  
order No ..... date .....

(d) Any other amount.

Total

Rupees (in words) .....

Place .....

Date .....

*Signature of the proprietor/person making payment on  
behalf of the proprietor.*

## (For use in Treasury)

1. Received payment of Rs. .... (Rupees .....  
from .....
2. Date of entry .....  
Challan No. ....

Treasurer.

Accountant.

Treasury Officer/Agent or Manager.

## FORM L. T. II

[See clause (a) of sub-rule (1) of rule 5 and sub-rule (1) of rule 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act 1979.]

## BASIC INFORMATION OF ACCOMMODATION AND TARIFF

1. Name of Hotel/Guest House.
2. Address of Hotel/Guest House.
3. Telephone Number.
4. Name of Proprietor.
5. Name of Managing Director/ Manager.
6. Accommodation Capacity and Tariff.

Type	Room	No. of beds	Tariff
Single/Double	Number Double Occupancy	(a)	Single Occupancy (b)
Suite			
Others			
Grand	Total		

Signature.....

Name .....

Designation.....

Date: .....

I, ..... residing at .....  
do hereby solemnly affirm and say that the contents of the above return are true .....  
according to the best of my information and belief.

Place: ^

Signature of Proprietor.

## FORM L. T. III

[See clause (b) of sub-rule (1) of rule 5 and sub-rule (1) of rule 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979].

## DAILY ACCOUNT OF OCCUPANCY OF ROOMS AND COLLECTION OF TAX

(N. B. —Separate entry should be made in respect of each person).

Name of Hotel/Lodging House .....

Sl. No.	Name of the guest	Age	Nationality	Name or No. of room occupied	Rate of charges for accommodation for residence per day for guest.
1	2	3	4	5	6

Arrival date/time	Departure date/time	Period of stay each guest	Total amount of charges accommodation for residence	Charges paid by guest in foreign currency on Indian currency	No. of guests who occupied the room or accommodation in hotel.	(a) No. and date of bill	No. and date of cash memo	Amount of luxury tax collected	Remarks
7	8	9	10	11	12	13	14	15	

Date.....

Signature.....  
Name.....  
Designation.....

### FORM L. T. IV

[See clause (c) of sub-rule (1) of rule 5 and rule 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979].

### MONTHLY ABSTRACT OF REMUTTANCE OF LUXURY TAX AND INTEREST AND QUARTERLY RETURN

Name of the Hotel.....									
Month (Quarter)	Total No. of guests	Total charges recovered for accommodation for residence	Total luxury tax and interest re- mitted.	Luxury tax and interest paid to Government	Remarks.				
			Luxury tax	Interest Amount	Challan No. & date Balance				

Date.....

Signature.....  
Name.....  
Designation.....

I, the above named Shri ..... residing at .....  
do hereby solemnly affirm and say that the contents of the above abstract return are true  
according to the best of my information and belief.

Place:

Date :

Signature of Proprietor

## FORM L. T. V.

(See sub-rule (1) of rule 8 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979).

**NOTICE UNDER SECTION 7 OF THE HIMACHAL PRADESH TAX ON  
LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979**

Office of the Assessing Authority,  
.....District

To

.....  
.....  
.....

Where as :—

- (a) You have not furnished return(s) for the quarter (s) ending the .....  
day of ..... ;
- (b) I am not satisfied that the return(s) filed by you for the quarter(s) ending the .....  
day of ..... is correct and complete and it appears to me to be  
necessary to make an assessment under section 7 of the Himachal Pradesh Tax on  
Luxuries (in Hotels and Lodging Houses) Act, 1979, in respect of the above-men-  
tioned period ;
- (c) I am satisfied on information which has come into my possession that you have been  
liable to pay tax and apply for registration and to file the returns under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 in respect of  
the period commencing on ..... and ending with .....  
but that you have wilfully failed to apply for registration under section 5-A of the said  
Act and also file the return(s) under section 6 of the said Act and it appears to me  
necessary to make an assessment under sub-section (7) of section 7 of the said Act,  
in respect of the above mentioned period and all subsequent periods;

You are hereby directed to attend in person or by an agent at (Place) .....  
on (date) ..... at (time) .....  
and there to produce or cause there to be produced, at the said time and place the accounts and  
documents specified below for the purpose of such assessment, together with any objection which  
you may wish to prefer and any evidence you may wish to adduce in support thereof and to show  
cause on that date as to why in addition to the amount of luxury tax assessed a penalty of



not less than ten percentum but not exceeding one and a half times the amount assessed should not be imposed upon you under sub-section (7) of section 7 of the said Act.

In the event of your failure to comply with this notice, I shall proceed to assess under section 3 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 to the best of my judgment without further reference to you.

Seal of Assessing Authority

Dated .....

Signature.....  
Assessing Authority.....  
District.....

FORM L. T. VI

[See sub-rule (4) of rule 8 of the Himachal Pradesh Tax on Luxury (in Hotels and Lodging Houses) Rules, 1979]

From of Order of Assessment under sub-rule (4) of rule 8 of the Himachal Pradesh Tax on Luxury (in Hotels and Lodging Houses) Rules, 1979.

Order No.....

Office of the.....

Whereas Shri.....(Name) of proprietor of the Hotel known as.....and situate at.....(address) has submitted\*/failed to submit the return(s) in respect of the luxury tax which he is liable to pay under the Himachal Pradesh Tax on Luxury (in Hotels and Lodging Houses) Act, 1979.

And whereas in order to verify the correctness of the return (s) of the luxury tax recovered by the said proprietor, a notice for the production of bound registers and other documents was issued to him and the direction and the notice has been duly served upon him on..... with a direction to produce the documents within the time specified in the notice.

And whereas.....the proprietor/his agent has submitted/failed to produce the documents aforesaid within the time specified in the notice.

Now, therefore, I Shri.....(being the officer appointed under clause (a) of section 2 of the said Act to exercise the powers of the Assessing Authority under the said Act) in exercise of the powers vested in me by section 7 of the Act, read with rule 8 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979, do hereby make this assessment order on the basis of the return(s) and the registers and other documents produced before me/to the best of my judgement, that the luxury tax has been assessed at.....rupees for the period from.....to.....

The amount of luxury tax so assessed should be paid into the Government Treasury or State Bank of India within a period of ten days from the date of receipt of this order.

(Seal)

Date.....

To

Signature.....

Name.....

Designation.....

The Proprietor,

.....

## FORM L. T. VII

[See rule 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Form of order imposing penalty under sub-section (5) of section 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

## ORDER OF PENALTY

Order No.....

Office of the.....

.....

Date.....

Whereas it has been noticed that Shri..... proprietor of the hotel known as.... (Name and address of hotel) has failed to pay the luxury tax in respect of the period..... which he is liable to pay under section 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 on or before the.....

Now, therefore, I, Shri..... Assessing Authority of...../officer appointed under clause (a) of section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 to exercise the powers of the Assessing Authority under the Act do hereby, in exercise of the powers contained in sub-section (5) of section 6 of the said Act, direct that the said proprietor shall pay to Government an amount of Rs..... (Rupees.....) as penalty for failure to pay the luxury tax within a period of ten days from the date of receipt of this order.

(Seal)

Date.....

Signature.....

Name.....

Designation.....

## FORM L. T. VIII

[See rule 10 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

## CERTIFICATE OF PAYMENT OF TAX OR INTEREST OR PENALTY OR ALL

Certificate No.....

Office of the.....

.....

Dated.....

Certified that the luxury tax/interest or penalty under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 has been paid to Government as under:—

Name and address of the proprietor	Whether luxury tax, interest or penalty	Amount	Period for which paid	Date on which paid
1	2	3	4	5
		Rs.	P.	

(Seal) .

Date.....

Signature.....

Designation.....

FORM L. T. IX

[(See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

ORDER FOR REFUND OF LUXURY TAX OR INTREST OR PENALTY

Head of Service :

ORIGINAL

Chargeable :

(For Treasury)

In whose name credited	On what account received	Total amount of luxury tax/ interest or penalty realised	Date of payment into treasury and challan No.	Amount in which included and head to which credited
1	2	3	4	5

Treasury Officer's signature in token of verification of treasury credit	Name of payee	Amount to be refunded	Remarks
6	7	8	9

Certified that this order has been entered in the Department Account under my initials and previous order for refund of the sum has not been issued.

Sanctioned and passed for payment of Rs.....  
(Rupees.....only).

Date.....

Signature.....

Name.....

Designation.....

Date.....

For Treasury

Examined

Received payment.

Pay Rs.

(Rupees.....only).

(Claimant's signature).

Accountant

Treasury Officer/Agent,  
State Bank of India.

N. B.—Diagonal cross remarks NOT OF PAYABLE AT TEREASURY will be printed in read ink on the 2nd and 3rd copy.

FORM L. T. IX

[See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

### ORDER FOR REFUND OF LUXURY TAX OR INTEREST OR PENALTY

Head of Service :

DUPLICATE

Chargeable :

(For the Payee).

In whose name credited	On what account received	Total amount of luxury Tax interest/ penalty realised	Date of payment into Treasury and challan No.	Amount in which included and head to which credited
1	2	3	4	5

Treasury Officer's signature in token of verification of Treasury credit	Name of Payee	Amount to be refunded.	Remarks
6	7	8	9

Certified that this order has been entered in the department account under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs.....  
(Rupees.....only).

Date : .....

For Party

Received payment.  
Claimant's signature

Examined  
Accountant

Pay Rs.....(Rupees only).  
Dated.....

Signature.....  
Name.....  
Designation.....

For Treasury

Treasury Officer/Agent,  
State Bank of India.

N. B.—Diagonal cross remarks OF NOT PAYABLE AT TREASURY will be printed in red ink on the 2nd and 3rd copy.

### FORM L. T. IX

[See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

### ORDER FOR REFUND OF LUXURY TAX OR INTEREST OR PENALTY

Head of Service :

TRIPLICATE

Chargeable :

(For the Assessing Authority)

In whose name credited	On what account received	Total amount of luxury tax/ interest/penalty realised	Date of payment into Treasury and challan No.	Amount in which included and head to which credited
1	2	3	4	5

Treasury Officer's signature in token of verification of treasury credit	Name of payee	Amount to be refunded	Remarks
6	7	8	9

Certified that this order has been entered in the Department Account under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs.....  
(Rupees.....only).

Dated.....

Signature.....

Name.....

Designation.....

For Party

For Treasury

Received payment.

Examined Pay Rs.....(Rupees.....only)

Claimant's signature

Accountant

Dated.....

Treasury Officer/Agent,  
State Bank of India.

*N.B.*—Diagonal cross remarks of NOT PAYABLE AT TREASURY will be printed in red ink on the 2nd and 3rd copy.

प्रारूप VA,  
VB, VIIA,  
X और XI  
का संशोधन।

15. उक्त नियमों में प्रारूप VA, VB, VIIA, X, और XI के शीर्ष में शब्द और अंक "Form-VA", VB" Form-VIIA", "Form-X" और "Form- XI" के स्थान पर "Form L.T.V.A", "Form-L.T.VB", Form-L.T.VIIA", Form-L.T.X. और "Form L.T. XI" शब्द और अंक प्रतिस्थापित किए जायेंगे।

प्रारूप L.T.  
VIA का  
अन्तःस्थापन।

16. उक्त नियमों में प्रतिस्थापित प्रारूप L.T.VI के पश्चात् निम्नलिखित नया प्रारूप L.T.XI-A" अन्तःस्थापित किया जाएगा, अर्थात्:—

FORM L. T. VI-A

### DEMAND NOTICE

(See rule 8(5) and 9-B of the Himachal Pradesh Tax on Luxuries (in Hotel and Lodging houses) Rules 1979)

Office of the Assessing Authority

No.....

Dated.....

To

.....  
.....

You are hereby informed that luxury tax in respect of your hotel relating to the half financial year/financial year commencing from... ..  
.....to.....has been assessed as under:—

(1) Luxury Tax assessed	..	Rs.
(2) Interest accrued	..	Rs.
(3) Penalty imposed	..	Rs.

Total

Less amount already paid	..	Rs.
Net amount due/payable	..	Rs.

2. You are hereby directed to pay the sum of Rs.....(in figures) rupees.....(in words), into the Government Treasury/Sub-Treasury/State Bank of India at (place).....on or before (date).....and furnish the receipt failing which the said sum will be recoverable from you as arrear of land revenue.

3. A challan in Form L. T. I. is enclosed for the purpose.

(Seal of Assessing Authority)

(Signature).....

Assessing Authority,

Date .....

.....District.

नए प्ररूपों  
का अन्तस्था-  
पन।

17. उक्त नितमों में प्ररूप, "FORM L. T. XI" के पश्चात निम्नलिखित नए प्ररूप "FORM L. T. XII", "FORM L. T. XIII", "FORM L. T. XIV", "FORM L. T. XV", "FORM L. T. XVI", "FORM L. T. XVII", "FORM L. T. XVIII", "FORM L. T. XIX", "FORM L. T. XX", "FORM L. T. XXI" और "FORM L. T. XXII" जोड़े जाएंगे अर्थात :—

FORM L. T. XII

(See rule 3-A

### APPLICATION FOR REGISTRATION BY THE PROPRIETOR OF A HOTEL

To

The Assessing Authority,

.....District

I/We.....proprietor (Head of a Government Department or Head of Public Sector Undertaking) carrying on the business which is known as.....whose head office in Himachal Pradesh is situated at..... hereby apply for a certificate of registration under the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging House) Act, 1979 and attach herewith a treasury/bank receipt of Rs. 25/- (Rupees twenty-five) only being registration fee.

The details of business are:—

Sl. No.	Name of the Hotel, its location and the branches, if any.	Class (es) of accommodation provided.	No. of rooms available in each class of accommodation.
1	2	3	5

Rent fixed under the Himachal Pradesh Registration of Hotels and Travel Agent Act, 1988.	Items of boarding provided.	Charges for items mentioned in column 6 when sold to persons staying in the hotel.
5	6	7

- (a) bed tea
- (b) breakfast
- (c) lunch
- (d) evening tea,
- (e) dinner
- (f) any other item

Detail of material served under  
column 6.

Charges for items mentioned in  
column 6 when sold to persons  
not staying in the hotel.

8

9

Charges for :

- |                        |                      |                          |
|------------------------|----------------------|--------------------------|
| (a) Air Conditioning   | Concessional rate in | Charge for residence for |
| (b) Telephone          | relation to each     | which luxury tax is      |
| (c) Television         | class of luxury pro- | payable for each class   |
| (d) Radio              | vided in the hotel.  | accommodation.           |
| (e) Music and the like |                      |                          |
| (f) Extra beds         |                      |                          |

10

11

12

3. The name and address of the proprietor/partners/all persons having any interest in the business together with their age, father's name, permanent home address etc., are as under (to be filled in if the applicant is not a Company incorporated under the Indian Companies Act or any other laws):—

Serial No.	Name in full	Father's/Husband's name	Age	Extent of interest in the business
1	2	3	4	5

Present address

Permanent address

Signature

6

7

8

\*Signatures and address of witness attesting signature in column No. 8

9



\*Signatures of each of the persons concerned should be obtained and attested.

*Note.*—In the case of Government Department or Undertaking the name of the department or Undertaking and officer in charge thereof need only be given).

4. The proprietor/any partner/any other persons having interest in the business, has interest in no other business anywhere in India/has interest in the following other business in India:—

Name of the proprietor/partner/ or other person	Name and particulars of the business	Address of places of business
1	2	3

*Note.*—In the case of Government Department or Undertaking, the name of the department or Undertaking and officer in charge thereof need only be given).

5. The business in respect of which this application is made, has been registered with the Registrar of Joint Stock Companies, Himachal Pradesh, or by any other registering authority in India in respect of the business (if registered in any other State, name of the State.....).

6. The proprietor/partner/other persons is/are members of.....(here insert the name of the Chamber of Commerce or trade association of which the proprietor is a member).

7. The business keeps accounts in.....script.

8. The annual accounts/six monthly accounts are made up-to-date at the end of every year/half year.

9. The business has the following additional places of business and no other:—

### DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

*Signature of the proprietor.*

Date.....

### ACKNOWLEDGEMENT

Received from M/s.....application in form L. T. XII alongwith enclosures mentioned therein.

Place.....

Date.....

.....  
*Receiving Officer/Official.*

## FORM L. T. XIII

## SURETY BOND

[See rule 3-B (d) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses), Rules, 1979].

Known all men by these presents that I/we.....(full name).....  
(full address with registration certificate number, if any) am/are held and firmly, bound upto the Government of Himachal Pradesh (hereinafter referred to as "the Government" which expression shall, unless excluded by or repugnant to the context, include his successor in office and assigns) in the sum of Rs.....(amount in figures and followed by amount in words) (hereinafter referred to as "the said sum") to be paid to the Government on demand, for which payment will and truly to be made. I/we bind myself/ourselves/my/our heirs, executors, administrators, and legal representatives by these presents.

Whereas the above bounden has been required by Excise and Taxation Commissioner, Himachal Pradesh, or the officer authorised by him in this behalf in writing to furnish security for the said sum for the purpose of securing the proper payment of the tax payable by him/them under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 hereinafter referred to as the said Act, and indemnifying the Government against all loss, costs or expenses which the Government may, in any way, suffer sustain or pay by reasons of the omission, default or failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by or prescribed under the said Act.

Now the condition of the above written bond is such that if the above bounden, is/their heirs, executors, administrator and legal representatives of any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority appointed by Government under section 3 of the said Act, such demand to be in writing and to be served upon the above bounden person, his/their heirs executors, administrators and legal representatives or any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay the tax under the said Act because by reasons of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force effect and it is hereby further agreed that in the event of the death/partition/ disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules prescribed the reunder of the above bounden, this bond shall remain with the Assessing Authority for twelve years from the occurring of any of the events aforesaid for recovery and tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing to the Act, omission, default, failure or insolvency of the above bounden or any, person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not been discovered until after the above bounden's death/partition/disruption/dissolution winding up or final occasion of his/their liability under the said Act or the rules prescribed thereunder:

Provided that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said.....(full name) as herein to set his hand  
his..... day .....signed  
and delivered.....by the above named in

Signature.....  
Status.....

Witnesses:—

- 1.....
- 2.....

We (1)..... (2).....(Name and full address  
of the sureties) hereby declare ourselves sureties for the above bounden and guarantee that he/  
they shall do and perform all that he/they, has/have above under taken to do and perform, and in  
case of his/their omission, default or failure therein, we hereby bind ourselves jointly and sever-  
ally to forfeit to the Government of Himachal Pradesh (hereinafter referred to as "the Government  
ment", which expression shall unless excluded by or repugnant to the context, includes his  
successors in office and assigns) the sum of Rs.....  
(amount in figures followed by amount in words) (hereinafter referred to as "the said sum" in  
which the above bounden has bound himself or such other lessor sum as shall be deemed to be  
sufficient by the Assessing Authority to recover any amount of tax payable by the above bounden  
and remaining unpaid and also to recover any loss, damages, cost of expenses, which the Govern-  
ment may sustain, incur or pay by reasons of such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies  
of the Government, recover the said sum from us, jointly and severally, as an arrears of land  
revenue and/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this surety-ship except  
upon giving to the Assessing Authority six calendar months notice in writing of his intention  
so to do, and our jointly and several liability under this bond shall continue in respect of all acts,  
omission, defaults, failure and insolvencies on the part of the above bounden until the expiration  
of the said period of six months.

Signature of sureties in presence of witnesses.

1. ....(Name and complete address of the witnesses).
2. ....permanen address.

#### FORM L.T.XIV

#### CERTIFICATE OF REGISTRATION

[See rule 3c (1) of the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses)  
Rules, 1979]

No. .... District.

This is to certify that the proprietor known as .....whose  
head office in Himachal Pradesh is known as.....situated at  
.....has been registered under the Himachal Pradesh Tax on  
Luxuries (In Hotels and Lodging Houses) Act, 1979.

3. The return in.....(specify the form) pertaining to the entire business conducted at various places of business of the proprietor in the State shall be furnished by the proprietor from head office quarterly/monthly.

5. This certificate is valid from.....until cancelled.

Dated.....

(Signature).....  
Assessing Authority  
District.

**Note:—**(1) In this Registration Certificate the particulars of business should be specified by the Assessing Authority in the same manner in which they have been used by the proprietor in his application in Form-L.T.XI.

(2) This Registration Certificate shall be displayed at the place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and the Rules.

(3) Any change in the constitution of the firm, company etc., shall be notified within 30 days and the Registration Certificate got amended accordingly.

### Register of registered proprietors

[See rule 3-c (4) of the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1979).

.....District

Serial No.	Proprietor's name and address	Names and addresses of the partners.	Name of Hotel
1	2	3	4
<hr/>			
<hr/>			
<hr/>			
<hr/>			
<hr/>			

  

Head office or branches, if any.	Registration Certificate.		Intial of Assessing Authority.
	No.	Date	
5	6	7	8

FORM L.T.XVI

[See rule 3C (4)]

ALPHABETICAL LIST OF REGISTERED PROPRIETORS OF HOTELS

.....District.

Serial No.	Proprietor's name and address	Name of hotel (with its location)	Head office and branch if any
1	2	3	4

Registration certificate		Remarks	Assessing Authority
No.	Date		
5	6	7	8

FORM L.T.XVII

[See Rule 3c (8)]

Register of cancellation of certificate of registration of proprietors.

[See rule 3C (8) of the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1979]

.....District.

Serial No.	Proprietor's name and address	Name of hotel	Registration certificate	
			No	Date
1	2	3	4	5

Date of cancellation	Initial of the Assessing Authority
6	7

## FORM L.T.XVIII

## NOTICE OF RE-ASSESSMENT

[See rule 9-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Office of the Assessing Authority.....District.  
No.....Dated the..... 19..

To

\*.....  
.....

Whereas, in consequence of definite information in my possession I have reasons to believe that the luxury tax in respect of your hotel/business assess to luxury-tax for the half financial year/financial year ending.....19.....has been under assessed/has escaped assessment.

I, therefore, proposes to reassess the luxury tax of your aforesaid hotel for the above period which has been under assessed/has escaped assessment.

I, hereby require you to show cause within.....days of the service of this notice on you as to why the contemplated action should not be taken in your case.

(Signature).....  
Assessing Authority.

Seal of the Assessing Authority.

\*Name and address of the proprietor of the hotel to whom notice is issued with nature of his business together with his registration No.....

## FORM L.T.XIX

[See rule 12 (1) (6) of the Himachal Pradesh tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Before the\*.....  
Appellate Authority,\*\*.....  
M/S.....Appellant(s).

Versus

.....Respondent.

1. Assessment year.
2. District in which assessment was made.
3. Authority passing the order in dispute.
4. Date of passing order appealed against.
5. Address to which notice may be sent to the appellant(s).
6. Address to which notice may be sent to the respondent.
7. Relief claimed in appeal.—

(a) Turnover determined by the Assessing Authority.

- (b) If turnover is disputed—
    - (i) disputed turnover; and
    - (ii) luxury tax on disputed turnover.
  - (c) If rate of luxury tax is disputed—
    - (i) Turnover involved; and
    - (ii) Amount of luxury tax disputed.
  - (d) If the order of penalty/interest is disputed—
    - (i) section under which penalty imposed;
    - (ii) Amount of penalty in dispute; and
    - (iii) Amount of interest in dispute.
  - (e) Any other relief claimed.
8. Whether the additional demand (*i.e.* luxury tax, penalty and interest) created by the Assessing Authority has been deposited into the Government Treasury or not ?
7. Grounds of appeal.  
(File in here)

*Signatures of the Appellant (s) or  
his/their duly authorised Agent.*

*Verification:*

I/We..... appellant(s) named in the above appeal do hereby declare that what is stated above from para-1 to ..... of the appeal by me/us is true to the best of my/our knowledge and belief.

Verified.....  
this.....the day of 19 .

*Signature of the Applicant(s) or  
his/their duly Authorised Agent.*

- \*Note:—** (i) The appeal shall be written on the standard water marked judicial paper and to be filled-in triplicate specifying all the particulars given in this form.
- (ii) It shall bear court-fee stamp worth Rs. five contain a clear statement of facts and grounds of appeal briefly but clearly set-out and shall also state precisely the relief prayed for;
- (iii) It shall be accompanied by—
- (a) the order in original against which it is made or duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of memorandum of appeal to the satisfaction of the appellate authority; and
  - (b) proof of payment of luxury tax (including interest payable) or of penalty, or of both unless the inability to make payment of these amounts is proved and unless a written prayer to that effect has been submitted alongwith the memorandum of appeal;
- (iv) It shall be signed and verified by the appellant(s) or by an agent, duly authorised by him/them in that behalf.

\*Please indicate the designation of the authority before whom the appeal is to be filed.

\*\*Please indicate the place of the Appellate Authority, where his office/court is situated.

## FORM L.T.XX

Notice under section 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979

(See sub-rule (1) of rule 15 of the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1979.

BEFORE COMMISSIONER UNDER THE H.P. TAX ON LUXURIES (IN HOTELS  
ACT LODGING HOUSES) ACT, 1979.

To

.....  
.....  
.....

Whereas:—

- (a) You are a proprietor of Hotel/Lodging House under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 in accordance with the Registration Certificate No. .... issued by the Assessing Authority..... District.
- (b) The proceedings relating to.....  
which are pending/which have been disposed of by the Assessing Authority.....  
..... district/by..... (Designation  
of any other officer) and such authority/officer has made the order dated.....  
..... therein.
- (c) In order to satisfy myself as to legality and propriety the aforesaid proceedings of the aforesaid order and the proceedings connected therewith, the record of the same was called for and it has been found that:—

Gist of the illegality or impropriety noticed to be indicated)

2. In view of the aforesaid, the said proceedings or order appears not to be legal and proper and as such the same requires to be revised under sub-section (1) of section 9 of the Act.

3. Now, therefore, in exercise of powers conferred upon me under section 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 it is proposed to take action in the matter and to pass the appropriate consequential orders in relation to the said assessment order. Before, however, the requisite order under section 9 (1) is passed you are hereby afforded the opportunity of being heard and you are accordingly directed to attend in person or by a duly authorised agent at my office in the.....  
off..... at..... and there to prefer any objection,  
which you may wish to prefer in this behalf as to why the appropriate order under section 9 of the said Act should not be passed.

4. In the event of your failure to comply with this notice, I shall proceed to pass the order as aforesaid without further reference to you.

(Signature).....

Commissioner,  
Himachal Pradesh (exercising powers  
under section 9 of H.P. Tax on  
Luxuries in Hotels and Lodging  
Houses Act, 1979.

Recd

Dated: .....

Strike out whichever is not applicable.



FORM L.T.XXI

[See rule 15 (1) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

ORIGINAL/DUPPLICATE/TRIPPLICATE

Notice under section 9 of the HIMACHAL PRADESH TAX ON LUXURIES (in Hotels and Lodging Houses) Act, 1979.

BEFORE COMMISSIONER/REVISIONAL AUTHORITY HIMACHAL PRADESH  
UNDER THE HIMACHAL PRADESH TAX ON LUXURIES (in Hotels and  
Lodging Houses) Act, 1979).

Revision No. /199 -9 .

To  
The Assessing Authority,  
.....  
.....

Whereas:—

(a) The proceedings relating to the assessment in respect of .....  
....., registered under the Himachal Pradesh Tax on  
Luxuries (in Hotels and Lodging Houses) Act, 1979 under certificate of Registration  
No..... for the year.....  
have been disposed of by the order dated.....

(b) In order to satisfy myself as to legality and propriety of the aforesaid order dated  
....., and the proceedings connected therewith, the record of the  
same was called for and it has been found that:—

(Gist of the illegality or impropriety noticed to indicated).

2. In view of the aforesaid, the said order does not appear to be legal and proper and as such the same requires to be revised under sub-section (1) of section 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

3. Now, therefore, in exercise of powers of the Commissioner conferred upon me it is proposed to take action in the matter and to pass the appropriate consequential orders in relation to the said assessment order. Before, however, the requisite order under section 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 is passed you are hereby afforded an opportunity of being heard, and accordingly you are directed to attend in person or in the alternative you may depute your Excise and Taxation Inspector to clarify the position at my office.

4. In the event of your failure to comply with this notice, I shall proceed to pass the order as aforesaid without further reference to you.

Seal: Commissioner/Revisional Authority,  
Dated: Himachal Pradesh.

## FORM XXII

## POWER OF ATTORNEY

[See rule 2 (aa)]

BEFORE.....(\*)

In re:—

.....Proprietor—assessee/appellant.

*Versus*

.....(designation of the authority passing the order).

Know all men By these presents that I/We.....  
 son of.....R/o.....  
 .....hereby appoint.....  
 to be my/our agent in the above mentioned case, to do all the following acts, deeds or things or  
 any of them that is to say:—

- (i) to act, represent the proprietor, appear and plead in the above mentioned cause before (Name of the Authority..... authority by whom the same may be heard in the first instance/in appeal/ revision in any stage of its progress until finalisation/decision;
- (ii) to present appeals/review/revision, cross objection and plead, withdraw or compromise, and the present affidavit or other document as shall be deemed necessary or advisable for the prosecution of the said cause in all its stages appeal/review/ revision; and
- (iii) to receive and acknowledge adjournment notice (s) and further notice (s) in the said cause and to do all other acts and things including inspection of record of proprietor under the Act and the rules framed thereunder, which may be necessary to be done for the prosecution of the cause.

AND I/we hereby agree that all acts, deeds and things lawfully done by my/our said agent shall be construed as acts, deeds and things done by me/us and I/we undertake to satisfy and conform all and what-so-ever that my/our said agent shall lawfully do or cause to be done for we/us by virtue the power hereby done.

IN WITNESS where OF I/We hereun to set my/our hands to these presents, this the....  
 day of.....19 ..

*Signature and full name of the  
 proprietor of the hotel.*

*Registration Certificate No.....*

*Full address .....*

Accepted :

*Signatures and full name  
 and address of the agent.*

(\*) Here fill in the designation of the authority to whom tendered."

आदेश द्वारा,

हस्ताक्षरित/-

अतिरिक्त सचिव एवं;

मुख्यसचिव (आव 0एव 0करा 0)

हिमाचल प्रदेश सरकार ।

[Authoritative English Text of this Government Notification No. EXN-F (21) 1/94, dated 10-11-95 as required under Clause (3) of Article 348 of the Constitution of India].

**EXCISE AND TAXATION DEPARTMENT  
GOVERNMENT OF HIMACHAL PRADESH**

**NOTIFICATION**

No. EXN-F (21)1/94.

Shimla, the 10th November, 1995

In exercise of the powers conferred under section 17 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act 1979 (Act No. 15 of 1979 the Governor of Himachal Pradesh, proposes to make the following rules further to amend the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979 published in Rajpatra Himachal Pradesh, Extra ordinary, dated the 18th March, 1980 vide Government Notification No. EXN-F (10)-5/79, dated the 2nd February, 1980 and the same are hereby published in the Rajpatra of Himachal Pradesh (Extra-ordinary for the information of the general public.

Any interested person who has any objection(s)/suggestions to make with regard to the proposed amendments, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3, within a period of 30 days from the date of the publication of the proposed amendments in the Rajpatra Himachal Pradesh. The objections or suggestions, if any, received within the above stipulated period shall be taken in to account before finalising the same, namely:—

**DRAFT RULES**

1. (1) These rules may be called the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Amendment) Rules, 1995.

Short title and commencement.

(2) These shall come into force with immediate effect.

2. In rule 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979 (hereinafter called "the said Rules");—

Amendment of rule 2.

(a) After clause (a), the following clause (aa) shall be inserted, namely:—

“(aa) ‘‘agent’’ means person authorised in writing in Form L. T. XXII by a proprietor to appear on his behalf before any officer empowered under the Act to carry out the proposes of the Act, being—

(i) a relative of the proprietor; or

(ii) a person in the regular and whole time employ of the proprietor; or

(iii) a person who has been enrolled as Chartered Accountant in the Register of Accountants maintained by the Union Government under the Auditor's Certificate Rules, 1932; or

(iv) a person who possesses a degree in commerce, law, economic or banking including higher auditing conferred by any Indian University incorporated by law or the time being in force or any foreign University

duly approved in this behalf by the State Government;” ;

(b) in clause (b), for the words “Excise and Taxation Officer or the Assistant Excise and Taxation Officer”, wherever occurring, the words “Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer” shall be substituted;

(c) after clause (c), the following clause (cc) shall be inserted, namely:—

(cc) “Assistant Excise and Taxation Commissioner” means the person appointed by that designation by the State Government under sub-section (1) of section 3 to assist the Commissioner;” ;

(d) for clause (d), the following shall be substituted, namely:—

“(d) “Deputy Excise and Taxation Commissioner” means the person appointed as such by the State Government under section 3 of the Act and shall also include the Deputy/Joint Excise and Taxation Commissioner but shall not include the Deputy/Joint Excise and Taxation Commissioner of (Flying Squad);” and

(e) in clause (e), the words “and includes an Assistant Excise and Taxation Officer and the Excise and Taxation Officer or Assistant Excise and Taxation Officer (Enforcement)” shall be omitted.

3. After rule 3 of the said rules, the following new rules shall be inserted, namely:—

“3A Application for registration by the proprietor.—(1) The application for registration under section 5-A shall be made to the appropriate Assessing Authority in Form L.T. XII. It shall be signed by the proprietor or in the case of a firm, by a partner or director of the firm or in the case of a Hindu Joint Family business, by the Manager or Karta of the Hindu Joint Family or in the case of a company incorporated under the Companies Act, 1956, or under any other law, by the principal officer managing the business or in the case of a Government Department or a Public Sector Undertaking by the Head of the Department or by Head of Public sector undertaking as, the case may be, or any other officer duly authorised by such Head of the Department or the Undertaking.

(2) An application referred to in sub-rule (1) shall be accompanied by a treasury challan *vide* which a sum of rupees twenty-five has been deposited in the appropriate government treasury as a registration fee under the relevant head of account.

3B. *Furnishing of security by proprietor.*—(1) If it appear to the Assessing Authority necessary so to do, securing the payment of luxury tax, including interest and penalty on hotels it may require the proprietor to furnish security of an amount not exceeding the amount of tax, penalty and interest payable by such proprietor in a

Inspection of  
rules 3A,  
3B and  
3C.

financial year, and may be paid in the following manner, namely:—

- (a) by depositing cash through a challan in the Government Treasury under the head of account "0045—Other Taxes and Duties on Commodities and Services—105—Luxury Tax-01 Tax Collection"; or
  - (b) by purchasing the National Savings Certificates or by opening Post Office Saving Bank Account duly pledged in favour of the Assessing Authority of the district in which the proprietor is registered under the Act"; or
  - (c) by furnishing Bank Guarantee secured from a Schedule Bank agreeing to pay to the Assessing Authority on demand the amount of security; or
  - (d) by furnishing personal bond in Form L. T. XIII with two solvent sureties for the amount of security acceptable to the Assessing Authority and to be executed on a non-judicial stamp paper of the appropriate value.
- (2) The security furnished under sub-rule (1) shall be maintained in full so long the registration certificate granted under section 5-A continues to be in force and the Assessing Authority may, for sufficient reasons to be recorded in writing demand, at any time an additional amount of security, if it has reasons to believe that the security furnished by any proprietor under sub-rule (1) is rendered inadequate.
- (3) In the event of default in the payment of luxury tax due including interest and penalty, the security furnished by the proprietor shall be liable to adjustment towards such tax including interest and penalty after intimation to him and the short-fall in amount of security shall be made up by the proprietor with a period of 30 days from the date of said intimation unless the Assessing Authority orders otherwise.

### 3C. *Issue, amendment and cancellation of a Registration Certificate.*—

- (1) When the appropriate Assessing Authority, after making any enquiry that it may think necessary, is satisfied that the applicant is a bonafide proprietor and has correctly given all the requisite information, that he has deposited the registration fee into the appropriate Government Treasury and that the application is in order, it shall register the proprietor and shall issue a certificate of Registration in Form L. T. XIV.
- (2) Any registered proprietor may obtain from the appropriate Assessing Authority, on deposit of a fee of rupees five through treasury challan in the appropriate Government Treasury, a duplicate copy of any registration certificate issued to him under sub-rule (1), which may have been lost, destroyed or defaced.
- (3) The appropriate Assessing Authority shall give to the proprietor an attested copy of the registration certificate, free of cost, for every additional hotel enumerated therein.
- (4) The name of every proprietor registered under section 5-A shall be entered by the appropriate Assessing Authority in a register in Form L. T. XV in the first instance. The entries contained in this register shall be arranged alphabetically in a list to be maintained in a register in Form L. T. XVI.

- (5) The application for the amendment of the Registration Certificate issued under sub-rule (1) shall be made to the appropriate Assessing Authority within 30 days of the transfer of management of hotel or opening of a new hotel in addition to the hotel already registered or of any change in the name of the hotel or the change in the constitution of its management or any other change.
- (6) When any proprietor, who is registered under section 5-A desires to apply for cancellation under sub-section (4) of section 5-A, he shall send his application to the appropriate Assessing Authority not less than two months before the date from which the cancellation is sought together with—
  - (i) a statement of the reasons due to which the cancellation of registration certificate is necessitated,
  - (ii) a statement showing the amount of Luxury tax including interest and penalty due and unpaid in respect of the luxury provided in the hotel after payment of luxury tax, interest or penalty, if any, for the previous quarter ; and
  - (iii) the proof of payment of the luxury tax including interest and penalty payable upto the date of application for cancellation.
- (7) If the appropriate Assessing Authority is satisfied that such proprietor is not liable to pay luxury tax and the luxury tax, the interest or penalty, as the case may be, due has been paid, it shall cancel the registration certificate.
- (8) The name of every proprietor, whose registration certificate has been cancelled under sub-rule (7) shall be entered in a register in Form L. T. XVII and his name shall be deleted from the registers in Form L. T. XV and Form L. T. XVI.”

Substitution of rule 4

4. For rule 4 of the said rules, the following shall be substituted, namely:—

“4. *Payment of luxury tax etc.*—The amount of luxury tax (including interest or penalty, if any) payable by the proprietor shall be paid into a Government Treasury or the State Bank of India by means of a challan in Form L.T.I., and the proprietor shall furnish a copy of the challan to the appropriate Assessing Authority alongwith the return to which the payment relates or otherwise, as the case may be.”

Amendment of rule 5.

5. In rule 5 of the said rules, in sub-rule (1).—

- (a) in clauses (a) and (b), for the words and figures “Form-II” and “Form-III”, the words and figures “Form L. T. II” and “Form L-T. III” shall respectively be substituted,
- (b) for clause (c), the following shall be substituted, namely:—
 

“(c) monthly abstract of remittance of luxury tax and interest in Form L. T. IV.” ; and
- (c) in sub-rule (2), for the words “Excise and Taxation Officer or the Assistant Excise and Taxation Officer”, the words “Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer” shall be substituted.

6. In rule 6 of the said rules, for sub-rule (1), the following shall be substituted, namely:—

Amendment of rule 6.

“(1) The proprietor shall submit to the appropriate Assessing Authority,—

(a) the information in Form L. T. II by 15th April each year and thereafter within 10 days of occurrence of any change therein ; and

(b) the information in Form L. T. III and the return in Form L. T. IV within the period specified in sub-section (2) of section 6.”.

7. In rule 8 of the said rules,—

Amendment of rule 8.

(a) In sub-rule (1) for the words, brackets and the figure “sub-section (1)” and “Form-V”, the words, brackets and figure “sub-section (3)” and “Form L. T. V” shall respectively be substituted ;

(b) in sub-rule (3), for the words, brackets and the figures “sub-section (1)” and “sub-section (2)”, the words, brackets and the figures “sub-section (2)” and “sub-section (6)” shall respectively be substituted ; and

(c) in sub-rule (4), for word and figure “Form VI”, the word and figure “Form L. T. VI” shall be substituted ; and

(d) after sub-rule (4), the following sub-rule (5) shall be added, namely:—

“(5) If any sum is payable by the proprietor under this rule, the appropriate Assessing Authority shall serve a notice in Form L.T. VI-A upon him specifying the date not less than fifteen days and not more than thirty days from the date of service of the notice, on or before which payment shall be made and he shall also fix a date on or before which the proprietor shall furnish the receipted challan in proof of such payment”.

8. In rule 8A and 9 of the said rules, for the words and figures “Form V-A”, “Form VII-A”, “Form V-B” and “Form VII”, wherever occurring, the words and figures “Form L. T. V-A”, “Form L-T.VII-A”, “Form L. T. V-B” and “Form L. T. VII” shall respectively be substituted.

Amendment of rule 8A and 9.

9. After rule 9 of the said rules, the following shall be inserted, namely:—

Insertion of rule 9-A.

“9-A. *Notices of re-assessment and demand.*—If the Assessing Authority proposes to make re-assessment under section 7-A, it shall serve a notice on the proprietor in Form L.T. XVIII for affording opportunity of being heard and in case the re-assessment results in additional demand, it shall also serve a demand notice in Form L. T. VI-A on the proprietor.”.

Amend-  
ment of  
rules 10  
and 11.

10. In rules 10 and 11 of the said rules, for the words and figures "luxury tax" "Form VIII" and "Form IX" wherever occurring, the words and figures "luxury tax or interest" "Form L. T. VIII" and "Form L. T. IX" shall respectively be substituted.

Substitu-  
tion of  
rules 12,  
13, 14  
and 15.

11. For rules 12, 13, 14 and 15 of the said rules, the following new rules, 12, 13, 14, 15, 15-A and 15-B shall be substituted, namely:—

"12. *Submission of memorandum of appeal*—(1) Every memorandum of appeal under section 8 shall—

- (a) be in writing in Form L. T. XIX and written on the standard water marked judicial paper, alongwith a court fee of rupees five duly fixed thereon ;
- (b) be filed in triplicate ;
- (c) specify all the particulars given in Form L. T. XIX ;
- (d) contain a clear statement of facts and grounds of appeal briefly but clearly set-out ;
- (e) state precisely the relief prayed for ;
- (f) be accompanied by—
  - (i) the order in original against which it is made or duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of memorandum of appeal to the satisfaction of the appellate authority; and
  - (ii) proof of payment of tax (including interest payable) or of penalty, or of both; or
  - (iii) written prayer (in-triplicate) substantiating the plea of inability to make payment of the tax assessed (including interest payable) or penalty imposed, or both, as the case may be; and
- (g) be verified and signed by the appellant or by an agent duly authorised by him in that behalf in the manner provided in Form L. T. XIX.

(2) Every memorandum of appeal referred to in sub-rule (1) shall either be presented by the appellant or his agent to the appellate authority or be sent to the said authority by registered post.

13. *Rejection of appeal for want of Sufficient particulars*—If the memorandum of appeal omits to state any of the particulars required under rule 12 or is not accompanied by the order in original or duly authenticated copy of the order against which it is made or any other grounds considered sufficient, the appeal may be rejected summarily after recording the reasons therefor:

Provided that no appeal shall be rejected summarily under this sub-rule unless the appellant is given a reasonable opportunity to amend the memorandum of appeal.



14. *Hearing and disposal of appeal.*—(1) If the appellate authority does not reject the appeal under rule 13, it shall fix a date for admission of the appeal and it shall also give a notice of the same to the Assessing Authority or officer against whose order the appeal has been preferred. Such notice may be delivered personally or may be sent by post.

(2) The appellate authority shall send a copy of the memorandum of appeal and the written prayer alongwith other documents to the Assessing Authority or officer against whose order the appeal has been preferred asking him to send the records of the order appealed against togetherwith his comments.

(3) If on the date of admission the appellate authority orders the admission of appeal, it shall decide such appeal after consideration of any representation that may be made by the Assessing Authority or the officer either in person or through any of its subordinates not below the rank of Excise and Taxation Inspector or through an authorised representative of the Excise and Taxation Department and after giving an opportunity to the appellant of being heard either in person or by a duly authorised agent.

(4) The appellate authority may, before deciding the appeal under sub-rule (3) either itself, hold such further enquiry or direct it to be held by the Assessing Authority, or the officer, as the case may be, against whose decision the appeal has been preferred, as may appear necessary to the appellate authority.

(5) The appellate authority may for sufficient reasons to be recorded in writing adjourn, at any stage, the hearing of an appeal to a different time on the same day or on any other day.

(6) If on the date and at the time fixed for hearing or on any other date or at any other time to which the hearing may be adjourned, the appellant does not appear before the appellate authority either in person or through an agent, it may dismiss the appeal or decide it ex-parte as it may think fit :

Provided that if, within thirty days from the date on which the appeal was dismissed or decided ex-parte under this sub-rule, the appellant makes an application to the appellate authority for setting aside the orders and it is satisfied that the intimation of the date of hearing was not duly served on him or that he was prevented by sufficient cause from appearing when the appeal was called for hearing, it shall make an order setting aside the dismissal or ex-parte decision upon such terms as it may think fit and shall appoint a day for proceeding with the appeal.

15. *Revisions.*—(1) When the Commissioner proposes to pass an order under section 9, which adversely affects any person, he shall issue a notice in Form L. T. XX to such person or the proprietor and a notice in Form L. T. XXI to the Assessing Authority or the appellate authority concerned, as the case may be, before whom the proceedings referred to in that section are pending or by whom the same have been disposed of or by whom the order has been made therein. Such notice may be delivered personally or may be sent by post.

(2) The Commissioner shall pass the order under section 9 of the Act after consideration of any representation that may be made, either in

person or through any of its subordinate no below the rank of Excise and Taxation Inspector, by the Assessing Authority or such other of officer before whom the proceedings are pending or by whom these have been disposed of or by whom any order has been made therein, and after giving an opportunity to the person or the proprietor of being heard either in person or by a duly authorised agent.

(3) The provisions of sub-rules (4), (5) and (6) of rule 14 shall, *mutatis mutandis* apply in relation to the passing of an order by the Commissioner under section 9.

15A. *Order on appeal or revision to be communicated.*—(1) A copy of every order finally disposing of an appeal or of an order summarily rejecting an appeal under Rule 13 passed by the appellate authority shall be sent to the appellant and to the Assessing Authority or the officer concerned.

(2) A copy of every order finally disposing of a revision under section 9 shall be sent to the person or the proprietor in whose case the same has been passed and to the Assessing Authority or appellate authority or any other officer concerned, as the case may be.

(3) The copy of the orders to be communicated under sub-rules (1) and (2) may be delivered personally or may be sent by post.

15B. *Giving effect to appellate or revisional order.*—(1) If an order passed in appeal under section 8 of the Act has the effect of modifying any order of the Assessing Authority, or any other officer, such authority or officer shall take action to implement the order, and the Assessing Authority or other officer shall, in particular,—

(a) realise the deficit, or

(b) refund or adjust the amount paid in excess, as the case may be. The excess amount shall be refunded in the same manner as laid down in rule 11.

(2) The provisions of sub-rule (1) shall, *mutatis mutandis* apply to a revisional order passed by the Commissioner under section 9 and the Assessing Authorities or officers, as the case may be, shall take action to implement the revisional order passed under section 9”.

12. In rule 19 of the said rules, for the words and figures “Form X” and “Form XI”, the words and figures “Form L. T. X” and “Form L. T. XI” shall respectively be substituted.

13. The rule 20 of the said rules shall be omitted.

14. In the said rules:—

for Forms “Form I”, “Form II”, “Form III”, “Form IV”, “Form V”, “Form VI”, “Form VII”, “Form VIII”, and “Form IX”, the following forms”, “Form L. T. I”, “Form L. T. II”, “Form L. T. III”, “Form L. T. IV”, “Form L. T. V”, “Form L. T. VI”, “Form L. T. VII”, “Form L. T. VIII”

Amendment of rule 19.

Omission of rule 20.

Substitution of Forms, I, II, III, IV, V, VI, VII, VIII and IX

and "Form L. T. IX" shall respectively be substituted, namely:—

FORM L. T. I.

(See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979)

**CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGINS HOUSES) ACT, 1979**

Head of Account..... Original  
(For the payer)

Challan of luxury tax/Interest/Penalty paid into the.....Treasury/Sub-Treasury/  
State Bank of India for the month(s) of.....

Name of the Hotel..... Amount  
..... (in figures)

Payment on account of

By whom tendered : .....Rs.....P.....  
.....  
(a) Luxury tax with reference to return/order  
No..... dated.....  
(b) Interest under section 7B  
(c) Penalty with reference to order No.....  
date .....  
order No.....dated.....  
(d) Any other amounts.....

Name and address of the proprietor on whose  
behalf the amount of luxury tax or interest for  
the month(s) of.....is paid.....  
.....  
Total

Rupees (in words).....

Place : .....  
Date : .....  
Signsture of the proprietor/person making  
payment on behalf of the proprietor.

(For use in Treasury)

1. Received payment of Rs.....(Rupees.....  
.....) from.....  
2. Date of entry.....  
Challan No.....

Treasurer.

Accountant.

Treasury Officer/Agent or Manager.

## FORM L. T. I.

(See rule 4 of the Himachal Pradesh Tax on Luxury (in Hotels and Lodging Houses) Rules, 1979)

**CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979**

Head of Account.....

Duplicate

(To be sent to the Assessing Authority).

Challan of luxury tax/interest/penalty paid into the.....  
Treasury/Sub-Treasury/State Bank of India.....for the month (s) of.....

Name of the Hotel.....

Payment on account of tendered :

Amount

By whom

(in figures)

Rs. P.

(a) Luxury tax with reference to return/order No.....

(b) Interest under section 7B.....

(c) Penalty with reference to order No.....

dated.....

(d) Any other amount.....

Name and address of the proprietors on whose behalf the amount luxury tax or interest for the month (s)

Total

is paid.....

Rupees (in words) .....

Place :

Date :

*Signature the proprietor/person making payment on behalf of the proprietor.*

(For use in Treasury)

1. Received payment of Rs.....(Rupees.....)  
from.....

2. Date of entry.....

Challan No.....

Treasurer.

Accountant Treasury Officer/Agent or Manager.

FORM L.T.I.

(See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules 1979)

CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979.

Triplicate

Head of Account.....

(For the Treasury)

Challan of Luxury tax/Interest/penalty paid in to the.....  
Treasury/Sub-Treasury/State Bank of India..... for the.....  
month(s) of.....

Name of the Hotel.....

Amount

By whom tendered:

Payment on account of (in figures)  
Rs. P.

.....

(a) Luxury tax with reference to the.....  
return/order No..... date .....

Name and address of the proprietor on whose  
behalf the amount of Luxury tax or interest for the  
month (s) of.....

(b) Interest under section 7B

is paid.....

(c) Penalty with reference to  
order No .....  
dated .....

(d) Any other amounts.

Total

Rupees (in words).....

Place:

Signature of the proprietor/person  
making payment on behalf of the  
proprietor.

Date:

(For use in Treasury)

1. Received payment of Rs.....(Rupees.....  
from .....
2. Date of entry.....  
Challan No.....

Treasurer.

Accountant

Treasury Officer/Agent or Manager.

## FORM L.T.I.

(See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979)

## CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979.

Quadruplicate

Head of Account.....

Challan of luxury tax/interest/penalty paid into the.....  
Treasury/Sub-Treasury/State Bank of India.....for the month (s) of.....Name of the Hotel.....  
.....Payment on account of (Amount in figures).  
Rs. P.(a) Luxury tax with reference to return/  
order No.....  
dated.....Name and address of the proprietor whose behalf (b) Interest under section 7-B.  
the amount of luxury tax or interest for the month(s) (c) Penalty with reference to  
of ..... order No.....dated .....  
..... (d) Any other amount.  
is paid.....  
..... TotalRupees (in words) .....  
.....Place: Signature of the proprietor/person  
Date: making payment on behalf of the  
proprietor.

## (For use in Treasury)

1. Received payment of Rs.....(Rupees.....  
from.....
2. Date of entry.....  
Challan No.....

Treasurer

Accountant.

Treasury Officer/Agent or Mnnager.

## FORM L.T.II

(See clause (a) of sub-rule (1) of rule 5 and sub-rule (1) of rule 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979)

## BASIC INFORMATION OF ACCOMMODATION AND TARIFF

1. Name of Hotel/Guest House
2. Address of Hotel/Guest House

3. Telephone Number
4. Name of Proprietor
5. Name of Managing Director/Manager
6. Accommodation Capacity and Tariff.

Type	Room	No. of beds	Tariff
Single/Double	Number Double Occupancy (a)		Single Occupancy (b)
Suite			
Others			
Grand Total :			

Date: \_\_\_\_\_ Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Designation \_\_\_\_\_

I, above named.....residing at.....  
 do hereby solemnly affirm and say that the contents of the above return are true according to  
 the best of my information and belief.

Date: \_\_\_\_\_ Signature of Proprietor.

### FORM L.T.III

[See clause (b) of sub-rule (1) of rule 5 and sub-rule (1) Rule 6 of the Himachal Pradesh Tax on  
 Luxuries (in Hotels and Lodging Houses) Rules, 1979]

### DAILY ACCOUNT OF OCCUPANCY OF ROOMS AND COLLECTION OF TAX

(N.B.—Separate entry should be made in respect of each person).

Name of Hotel/Lodging House.....

Sl.No.	Name of the guest	Age	Nationality	Name or No. of the room occupied.
1	2	3	4	5

Charges paid by guest in foreign currency or Indian currency	No. of guests who occupied the room or accommodation in hotel	(a) No. and date of bill (b) No. and date of cash memo.	Amount of luxury tax collected	Remarks
11	12	13	14	15

Signature:  
Name:  
Designation:

## FORM L.T.IV

[See clause (c) of sub-rule (1) of rule 5 and rule 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

## MONTHLY ABSTRACT OF REMITTANCE OF LUXURY TAX AND INTEREST AND QUARTERLY RETURNS

Name of the Hotel.....

**Signature:**  
**Name:**  
**Designation:**



I, the above named Shri..... residing at.....  
.....do hereby solemnly affirm and say that the contents of the above  
abstract return are true according to the best of my information and belief.

Place:  
Date:

*Signature of Proprietor.*

FORM L.T.V.

[See sub-rule (1) of rule 8 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

[NOTICE UNDER SECTION 7 OF THE HIMACHAL PRADESH TAX ON LUXRIES  
(IN HOTELS AND LODGING HOUSES) ACT, 1979].

Office of the Assessing Authority,  
.....District.

To

.....  
.....  
.....

Whereas:—

- (a) You have not furnished return (s) for the quarter (s) ending the.....  
day of.....;
- (b) I am not satisfied that the return (s) filed by you for the quarter (s) ending the.....  
.....day of ..... is correct and complete and it  
appears to me to be necessary to make an assessment under section 7 of the Himachal  
Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, in respect of the  
above mentioned period) ;
- (c) I am satisfied on information which has come into my possession that you have been  
liable to pay tax and apply for registration and to file the returns under the  
Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 in  
respect of the period commencing on.....and ending with.....  
but that you have wilfully failed to apply for registration under section 5-A of the said  
Act and also file the return (s) under section 6 of the said Act and it appears to me  
necessary to make an assessment under sub-section (7) of section 7 of the said Act,  
in respect of the above-mentioned period and all subsequent periods;

You are hereby directed to attend in person or by an agent at (Place).....  
on (date).....at (time).....  
and there to produce or cause there to be produced, at the said time and place the accounts and  
documents specified below for the purposes of such assessment, together with any objection  
which you may wish to prefer and any evidence you may wish to adduce in support thereof and  
to show cause on that date as to why in addition to the amount of luxury tax assessed a penalty  
of not less than ten percentum but not exceeding one and a half times the amount assessed should  
not be imposed upon you under sub-section (7) of section 7 of the said Act.

In the event of your failure to comply with this notice, I shall proceed to assess under section 7 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 to the best of my judgement without further reference to you.

Seal of Assessing Authority.

Signature.....

Assessing Authority.....

Dated.....

District.

FORM L.T.VI

[See sub-rule (4) of rule 8 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Form of Order of Assessment under sub-rule (4) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979.

Order No. \_\_\_\_\_  
Office of the.....

Whereas Shri.....(Name) of proprietor of the Hotel known as.....  
.....and situate at.....  
(address) has submitted \*/failed to submit the return (s) in respect of the luxury tax which is  
liable to pay under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses),  
1979.

And whereas in order to verify the correctness of the return (s) of the luxury tax recovered  
by the said proprietor, a notice for the production of bound registers and other documents was  
issued to him and the notice has been duly served upon him on.....  
with a direction to produce the documents within the time specified in the notice.

And whereas.....the proprietor/his agent has submitted/failed to pro-  
duce the documents aforesaid within the time specified in the notice.

Now, therefore, I Shri.....(being the officer appointed under clause (a)  
of section 2 of the said Act to exercise the powers of the Assessing Authority under the said Act),  
in exercise of the powers vested in me by section 7 of the Act, read with rule 8 of the Himachal  
Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979, do here by make this  
assessment order on the basis of the return (s) and the registers and other documents produced  
before me/to the best of my judgement that the luxury tax has been assessed at.....  
rupees for the period from..... to .....

The amount of luxury tax so assessed should be paid into the Government Treasury or State  
Bank of India within a period of ten days from the date of receipt of this order.

(Seal)

Date:

Signature:

Name:

Designation:

To

The Proprietor,

FORM L.T.VII

[See rule 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) rules, 1979)

Form of order imposing penalty under sub-section (5) of section 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

ORDER OF PENALTY

Order No.....

Office of the.....

.....

Date.....

Whereas it has been noticed that Shri.....proprietor of the hotel known as..... (Name and address of hotel) has failed to pay the luxury tax in respect of the period .....which he is liable to pay under section 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 on or before the.....

Now, therefore, I, Shri.....Assessing Authority of ...../ officer appointed under clause (a) of section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 to exercise the powers of the Assessing Authority under the Act do hereby, in exercise of the powers contained in sub-section (5) of section 6 of the said Act, direct that the said proprietor shall pay to Government an amount of Rs..... (Rupees.....) as penalty for failure to pay the Luxury tax within a period of ten days from the date of receipt of this order.

(Seal)

Date:

Signature:

Name:

Designation:

FORM L.T.VIII

(See rule 10 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979)

CERTIFICATE OF PAYMENT OF TAX OR INTEREST OR PENALTY OR ALL

Certificate No.....

Office of the.....

.....

Dated.....

Certified that the luxury tax/interest or penalty under the Himachal Pradesh Tax on Luxuries

(in Hotels and Lodging Houses) Act, 1979 has been paid to Government as under:—

Name and address of the proprietor	Whether luxury tax/ interest or penalty	Amount	Period for which paid	Date on which paid
1	2	3	4	5
		Rs. P.		

(Seal):

Date:.....

Signature :

Designation:

### FORM L.T.IX

(See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses Rules, 1979)

### ORDER FOR REFUND OF LUXURY TAX OR INTEREST OR PENALTY

Head of Account :

ORIGINAL

Chargeable:

(For Treasury)

In whose name credited	On what account received	Total amount of luxury tax/ interest or penalty realised.	Date of payment into treasury and challan No.	Amount in which included and head to which credited.
1	2	3	4	5

Treasury Officer's signature in token of verification of treasury credit.	Name of payee	Amount to be refunded	Remarks
6	7	8	9

Certified that this order has been entered in the Department Amount under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs. ....  
(Rupees.....only).

Date:

Signature:

Name:

Designation:

For Party

For Treasury

Examined.

Received payment.

Pay Rs.

(Rupees..... only)

(Claimant's signature)

Accountant.

Tresury Officer Agent,  
State Bank of India.

N.B.—Diagonal cross remarks NOT OF PAYABLE AT TREASURY will be printed in red ink on the 2nd and 3rd copy.

FORM L.T.IX

(See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979)

ORDER FOR REFUND OF LUXURY TAX OR INTEREST OR PENALTY

Head of Account :

DUPLICATE

Chargeable:

(For the Payee)

In whose name credited.	On what account received.	Total amount of luxury tax interest/penalty realised.	Date of payment into Treasury and challan No.	Amount in which included and head to which credited.
1	2	3	4	5

Treasury Officer's signature in token of verification of treasury credit.	Name of Payee	amount to be refunded.	Remarks
---	---------------	------------------------	---------

6

7

8

9

Certified that this order has been entered in the Department Account under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs. ....  
(Rupees.....only).

Dated:

Signature:

Name:

Designation:

For Party

For Treasury

Received payment.

Examined.

Pay Rs.....(Rupees only)

(Claimant's Signature)

Accountant

Dated.....

Treasury Officer/Agent,  
State Bank of Indja.

N.B:—Diagonal cross remarks OF NOT PAYABLE AT TREASURY will be printed in red ink on the 2nd and 3rd copy.

FORM L. T. IX

[See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

### ORDER FOR REFUND OF LUXURY TAX OR INTEREST OR PENALTY

Head of Account :

Triplicate

Chargeable :

(For the Assessing Authority)

In whose name credited	On what account received	Total amount of luxury tax/ interest/ penalty realised	Date of payment in to Treasury and challan No.	Amount in which included and head to which credited
1	2	3	4	5

Treasury Officer's signature in token of verification of treasury credit	Name of payee	Amount to be refunded	Remarks
6	7	8	9

Certified that this order has been entered in the Department Account under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs.....  
(Rupees.....only).

Signature :

Name :

Designation :

Dated :

For Party

For Treasury

Received payment, Examined Pay Rs.....(Rupees.....only)  
(Claimant's signature) Accountant Dated.....

Treasury Officer/Agent,  
State Bank of India.

N. B.—Diagonal cross remarks of NOT PAYABLE AT TREASURY  
will be printed in red ink on the 2nd 3rd copy.

15. In the said rules, in the heading of Forms VA, VB, VIIA, X  
and XI, for the words and figures "Form VA", "Form VB", "Form  
VIIA", "Form X" and "Form XI", the words and figures "Form L.T.  
VA", "Form L.T. VB", "Form L. T. VIIA", "Form L. T. X" and  
"Form L. T. XI" shall respectively be substituted.

Amend-  
ment of  
Forms  
VA, VB,  
VIIA, X  
and XI.

16. In the said rules, after Form L. T. VI, substituted the following  
new form "Form L. T. VI-A" shall be inserted namely.

Insertion  
of Form  
L.T.VIIA

FORM L. T. VI-A

## DEMAND NOTICE

[See rule 8 (5) and 9-A of the Himachal Pradesh Tax on Luxuries (in  
Hotels and Lodging Houses) Rules, 1979.

Office of the Assessing Authority

No.....

Date.....

To

.....  
.....

You are hereby informed that luxury tax in respect of your hotel,  
relating to the half financial year/financial year commencing from.....  
.....to.....has been assessed as under:—

(1) Luxury Tax assessed :	Rs. :
(2) Interest accrued :	Rs. :
(3) Penalty imposed	Rs :

Total :

Less amount already paid Rs.  
Net amount due/payable Rs

2. You are hereby directed to pay the sum of Rs. .... (in figures) rupees. .... (in words), into the Government Treasury/sub-Treasury/State Bank of India at (Place)..... on or before (date)..... and furnish the receipt failing which the said sum will be recoverable from you as arrear of land revenue.

3. A challan in Form L.T. I. is enclosed for the purpose.

(Seal of Assessing Authority).

(Signature).....

Assessing Authority

Date.....

..... District.

Insertion  
of new  
Forms.

17. In the said rules, after "FORM L.T. XI", the following new forms, "FORM L.T. XII", "FORM L.T. XIII", "FORM L.T. XIV", "FORM L.T. XV", "FORM L.T. XVI", "FORM L.T. XVII", "FORM L.T. XVIII", "FORM L.T. XIX", "FORM L.T. XX", "FORM L.T. XXI" and "FORM L. T. XXII" shall be added namely:—

### FORM L. T. XII

(See rule 3-A)

### APPLICATION FOR REGISTRATION BY THE PROPRIETOR OF A HOTEL

To

The Assessing Authority,  
..... District.

I/We..... proprietor (Head of a Government Department or Head of Public Sector Undertaking) carrying on the business which is known as..... whose head office in Himachal Pradesh is situated at..... hereby apply for a certificate of registration under the Himachal Pradesh Tax on Luxury (In Hotels and Lodging Houses) Act, 1979 and attach herewith a treasury/bank receipt of Rs. 25/- (Rupees twenty-five) only being registration fee.

2. The details of business are:—

Serial No.	Name of the hotel its location and branches, if any	Class (es) of accommodation provided.	No. of rooms available on each class of accommodation.
1	2	3	4



Rent fixed under the Himachal Pradesh  
Registration of Hotels and Travel  
Agent Act, 1988

Items of boarding provided

Charges for items men-  
tioned in column 6  
when sold to persons  
staying in the hotel

5

6

7

- (a) bed tea,
- (b) breakfast,
- (c) lunch,
- (d) evening tea,
- (e) dinner,
- (f) any other item.

Detail of material served under column 6.

Charges for items mentioned in column 6,  
when sold to persons not staying in the  
hotel.

8

9

Charges for :—

- (a) Air Conditioning
- (b) Telephone
- (c) Television
- (d) Radio
- (e) Music and the like
- (f) Extra beds

Concessional rate in relation  
to each class of luxury pro-  
vided in the hotel.

Charges for residence for  
which luxury tax is  
payable for each class  
of accommodation.

10

11

12

3. The name and address of the proprietor/partners/all persons  
having any interest in the business together with their age, father's name, permanent home address  
etc, are as under (to be filled in if the applicant is not a Company incorporated under the Indian  
Companies Act or any other laws):—

Serial No.	Name in full	Father's/Husband's name	Age	Extent of interest in the business
------------	--------------	-------------------------	-----	------------------------------------

1

2

3

4

5

Present address	Permanent address	Signature
6	7	8
<p>*Signatures and address of witness attesting signature in column No. 8.</p>		
9		

\*Signatures of each of the persons concerned should be obtained and attested.

*Note.*—In the case of Government Department or Undertaking the name of the department or Undertaking and officer in charge thereof need only be given).

4. The proprietor/any partner/any other persons having interest in the business, has interest in no other business anywhere in India/has interest in the following other business in India:—

Name of the proprietor/ partner/or other person	Name and particulars of the business	Address of places of business
1	2	3

*Note.*—In the case of Government Department or Undertaking, the name of the department or Undertaking and officer in charge thereof need only be given.

5. The business in respect of which this application is made, has been registered with the Registrar of Joint Stock Companies, Himachal Pradesh, or by any other registering authority in India in respect of the business (if registered in any other State, name of the State.....)

6. The proprietor/partner/other persons is/are members of.....(here insert the name of the Chamber of Commerce or trade association of which the proprietor is a member).

7. The business keeps accounts in.....script.

8. The annual accounts/six monthly accounts are made up-to-date at the end of every year/half year.

9. The business has the following additional places of business and no other.—

### DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

Signature of the proprietor.

Date.....

## ACKNOWLEDGEMENT

Received from M/s.....application in form L. T. XII alongwith enclosures mentioned therein.

Place.....

Date.....

.....  
Receiving Officer/Official.

## FORM L. T. XIII

## SURETY BOND

[(See rule 3-B (d) of the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1979].

Known all men by these presents that I/We.....(full name).....  
(full address with registration certificate number, if any) am/are held and firmly, bound upto the Government of Himachal Pradesh (hereinafter referred to as "the Government" which expression shall, unless excluded by or repugnant to the context, include his successor in office and assigns) in the sum of Rs.....(amount in figures and followed by amount in words) (hereinafter referred to as "the said sum") to be paid to the Government on demand, for which payment will and truly to be made. I/We bind myself/ourselves/my/our heirs, executors, administrators, and legal representatives by these presents.

Whereas the above bounden has been required by Excise and Taxation Commissioner, Himachal Pradesh, or the officer authorised by him in this behalf in writing to furnish security for the said sum for the purpose of securing the proper payment of the tax payable by him/them under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 hereinafter referred to as the said Act, and indemnifying the Government against all loss, costs or expenses which the Government may, in any way, suffer sustain or pay by reasons of the omission, default or failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by or prescribed under the said Act.

Now, the condition of the above written bound is such that if the above bounden, his/their heirs, executors, administrator and legal representatives of any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by authority appointed by Government under section 3 of the said Act, such demand to be in writing and to be served upon the above bounden person, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay the tax under the said act/ be caused by reasons of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force effect and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding up of the final cessation of the liability, under the Act or the rules prescribed thereunder of the above bounden this bound shall remain with the Assessing Authority for twelve years from the occurring of any of the events aforesaid for recovery and tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing

to the Act, omission, default, failure or insolvency of the above bounden or any, person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not been discovered until after the above bounden's death/partition/disruption/dissolution winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder ;

Provided that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bound as an arrear of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said.....(full name) as herein to set his hand this day.....signed and delivered.....by the above named in the process of :

Signature.....  
Status.....

Witnesses:—

1.....

2.....

We (1).....(2).....(Name and full address of the sureties) hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they, has/have above undertaken to do and perform, and in case of his/their omission, default or failure therein, be hereby bind ourselves jointly and severally to forfeit to the Government of Himachal Pradesh (hereinafter referred to as "the Government", which expression shall unless excluded by or repugnant to the context, includes his successors in office and assigns) the sum of Rs..... (amount in figures followed by amount in words) (hereinafter referred to as "the said sum" in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrears of land revenue and/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this surety-ship except upon giving to the Assessing Authority is calender six month notice in writing of his intention so to do, and our jointly and several liability under this bound shall continue in respect of all acts, omission, defaults, failure and insolvency on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of witnesses.

1.....(Name and complete address of the witnesses.

2.....permanent address.

## FORM L. T. XIV

## CERTIFICATE OF REGISTRATION

[See rule 3 c (1) of the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1979].

No. .... District

This is to certify that the proprietor known as ..... whose head office in Himachal Pradesh is known as ..... situated at ..... has been registered under the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979.

2. The proprietor has additional place of business at the addresses noted below:—

3. The return in ..... (specify the form) pertaining to the entire business conducted at various places of business of the proprietor in the State shall be furnished by the proprietor from head office quarterly/monthly.

4. The luxury tax is payable monthly.

5. This certificate is valid from ..... until cancelled.

Seal of the  
Assessing Authority.

(Signature) .....  
Assessing Authority.  
..... District.

Date .....

Note.—(1) In this Registration Certificate the particulars of business should be specified by the Assessing Authority in the same manner in which they have been used by the proprietor in his application in Form-L. T. XI.

(2) This Registration Certificate shall be displayed at the place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and the Rules.

(3) Any change in the constitution of the firm, company etc., shall be notified within 30 days and the Registration Certificate got amended accordingly.

## FORM L. T. XV

## Register of registered proprietors

[See rule 3-c (4) of the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1979].

..... District

Serial No.	Proprietor's name and address	Names and addresses of the partners
1	2	3

Name of hotel	Head office or branches, if any	Registration Certificate	
		No.	Date
4	5	6	7
Initial of Assessing Authority.			
8			

## FORM L. T. XVI

[See rule 3C (4)]

## ALPHABETICAL LIST OF REGISTERED PROPRIETORS OF HOTELS

			..... District
Serial No.	Proprietor's name and address	Name of hotel (with its location)	Head Office and branch if any
1	2	3	4

  

Registration certificate		Remarks	Initial of the Assessing Authority
No.	Date		
5	6	7	8

## FORM L. T. XVII

## REGISTER OF CANCELLATION OF CERTIFICATE OF REGISTRATION OF PROPRIETORS

(See rule 3C (8) of the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses Rules, 1979).

			..... District	
Serial No.	Proprietors name and address	Name of hotel	Registration certificate	
			No.	Date
1	2	3	4	5

.....

Date of cancellation

Initial of the Assessing Authority

6

7

FORM L. T. XVIII

NOTICE OF RE-ASSESSMENT

[See rule 9-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979].

Office of the Assessing Authority.....District

No.....Dated the.....19.....

To  
\* .....

Whereas, in consequence of definite information in my possession I have reasons to believe that the luxury tax in respect of your hotel/business assess to luxury-tax for the half financial year/financial year ending.....19.....has been under assessed/has escaped assessment.

I, therefore, proposes to re-assess the luxury tax of your aforesaid hotel for the above period which has been under assessed/has escaped assessment.

I, hereby require you to show cause within.....days of the service of this notice on you as to why the contemplated action should not be taken in your case.

(Signature).....  
Assessing Authority.

Seal of the Assessing Authority.....District.....

\*Name and address of the proprietor of the hotel to whom notice is issued with nature of his business together with his registration No.....

FORM L. T. XIX

[See rule 12(1)(a) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979].

Before the\*.....  
Appellate Authority,\*\*.....

M/s..... Appellant (s)  
Versus  
.....Respondent

1. Assessment year.
2. District in which assessment was made.

3. Authority passing the order in dispute.
4. Date of passing order appealed against.
5. Address to which notice may be sent to the appellant (s).
6. Address to which notice may be sent to the respondent.
7. Relief claimed in appeal,—

(a) Turnover determined by the Assessing Authority.

(b) If turnover is disputed—

(i) disputed turnover; and

(ii) luxury tax on disputed turnover.

(c) If rate of luxury tax is disputed—

(i) Turnover involved ; and

(ii) Amount of luxury tax disputed.

(d) If the order of penalty/interest is disputed—

(i) section under which penalty imposed;

(ii) Amount of penalty in dispute; and

(iii) Amount of interest in dispute.

(e) Any other relief claimed.

8. Whether the additional demand (i.e. luxury tax, penalty and interest) created by the Assessing Authority has been deposited into the Government Treasury or not <sup>2nd</sup> <sub>and</sub>
9. Grounds of appeal.  
(File in here)

*Signatures of the Appellant (s) or  
his/their duly authorised Agent.*

**Verification:**

I/We ..... appellant (s) named in the above appeal do hereby declare that what is stated above from para-I, to ..... of the appeal, by me/us is true to best of my/our knowledge and belief.

Verified.....this.....th day of 19 ..

*Signatures of Appellant (s) or  
his/their duly authorised Agent.*

- \*Note.—** (i) The appeal shall be written on the standard water marked judicial paper and to be filled -in triplicate specifying all the particulars given in this form.
- (ii) It shall bear court-fee stamp worth Rs. five contain a clear statement of facts and grounds of appeal briefly but clearly set-out and shall also state precisely the relief prayed for;
- (iii) It shall be accompanied by—
- (a) the order in original against which it is made or duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of memorandum of appeal to the satisfaction of the appellate authority; and



- (b) proof of payment of luxury tax (including interest payable) or of penalty, or of both, unless the inability to make payment of these amounts is proved and unless a written prayer to that effect has been submitted alongwith the memorandum of appeal;
- (iv) It shall be signed and verified by the appellant(s) or by an agent duly authorised by him/them in that behalf.

\*Please indicate the designation of the authority before whom the appeal is to be filed.

\*\*Please indicate the place of the Appellate Authority, where his office/Court is situated.

FORM L.T. XX

NOTICE UNDER SECTION 9 OF THE HIMACHAL PRADESH TAX ON LUXURIES  
(IN HOTELS AND LODGING HOUSE) ACT, 1979.

(See sub-rule (1) of rule 15 of the Himachal Pradesh Tax on Luxuries (In Hotel and Lodging Houses) Rules, 1979.

BEFORE COMMISSIONER UNDER THE H.P. TAX ON LUXURIES (IN HOTELS  
AND LODGING HOUSES) ACT, 1979.

To

.....  
.....  
.....

Whereas—

- (a) You are a proprietor of Hotel/Lodging House under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 in accordance with the Registration Certificate No.....issued by the Assessing Authority..... District.....
- (b) The proceedings relating to..... which are pending/which have been disposed of by the Assessing Authority..... district/by..... (Designation of any other officer) and such authority/officer has made the order dated..... therein.
- (c) In order to satisfy myself as to legality and propriety of the aforesaid proceedings/ the aforesaid order and the proceedings connected therewith, the record of the same was called for and it has been found that:—

(Gist of the illegality or impropriety noticed to be indicated).

2. In view of the aforesaid, the said proceedings or order appears not to be legal and proper and as such the same requires to be revised under sub-section (1) of section 9 of the Act.

3. Now, therefore, in exercise of powers conferred upon me under section 9 of the Himachal Pradesh Tax on Luxuries (on Hotels and Lodging Houses) Act, 1979 it is proposed to take action in the matter and to pass the appropriate consequential orders in relation to the said assessment order. Before, however, the requisite order under section 9 (1) is passed you are hereby afforded the opportunity of being heard and you are accordingly directed to attend in person or by a

duly authorised agent at my office in the.....  
 on..... at .....and thereto prefer any objection,  
 which you may wish to prefer in this behalf as to why the appropriate order under section 9 of  
 aforesaid should not be passed.

4. In the event of your failure to comply with this notice, I shall proceed to pass the order as  
 aforesaid without further reference to you.

(Signature).....

Commissioner,  
 Himachal Pradesh exercising powers  
 under section 9 of H. P. Tax on Luxureis  
 (in Hotels and Lodging Houses) Act, 1979.

Seal

Dated:.....

Strike out whichever is not applicable.

FORM L.T.XXI

[See rule 15 (1) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules,  
 1979)

ORIGINAL/DUPPLICATE/TRIPPLICATE

Notice under section 9 of the HIMACHAL PRADESH TAX ON LUXURIES (HOTELS AND LODGING HOUSES) ACT, 1979.

BEFORE COMMISSIONER /REVISIONAL AUTHORITY, HIMACHAL PRADESH  
 UNDER THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND  
 LODGING HOUSES) ACT, 1979.

Revision No. /199 -9 .

To

The Assessing Authority,

.....  
 .....

Whereas:—

(a) The proceedings relating to the assessment in respect of.....  
 ....., registered under the Himachal Pradesh Tax on Lux-  
 uries (in Hotel and Lodging Houses) Act, 1979 under certificate of Registration No.  
 .....for the year.....have been  
 disposed of by the order dated.....

(b) In order to satisfy myself as to legality and propriety of the aforesaid order dated  
 ....., and the proceedings connected herewith, the record of the same,  
 was called for and it has been found that:—

(Gist of the illegality or impropriety noticed to be indicated

2. In view of the aforesaid, the said order does not appear to be legal and proper and as such the same requires to be revised under sub-section (1) of section 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging House) Act, 1979.

3. Now, therefore, in exercise of powers of the Commissioner conferred upon me it is proposed to take action in the matter and to pass the appropriate consequential orders in relation to the said assessment order. Before, however, the requisite order under section 7 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging House) Act, 1979 is passed you are hereby afforded an opportunity of being heard, and accordingly you are directed to attend in person or in the alternative you may depute your Excise and Taxation Inspector to clarify the position at my office.

4. In the event of your failure to comply with this notice, I shall proceed to pass the order as aforesaid without further reference to you.

Sd/-  
Commissioner/Revisional Authority,  
Himachal Pradesh.

Seal:

Dated.....

### FORM L. T. XXII

### POWER OF ATTORNEY

[(See rule 2 (aa)]

BEFORE.....(\*)

In re:—

.....Proprietor-assessee/appellant.

*Versus*

.....(designation of the authority passing the order).

Know all men By these presents that I/we, son of.....r/o.....  
..... hereby appoint .....  
to be my/our agent in the above mentioned case, to do all the following acts, deed or things or any of them that is to say:—

(i) to act, represent the proprietor, appear and plead in the above mentioned cause before (Name of the Authority.....authority by whom the same may be heard in the first instance/in appeal/ revision in any stage of its progress until finalisation/decision;

(ii) to present appeals/review/revision, cross objection and plead, withdraw or compromise, and present affidavit or other document as shall be deemed necessary or advisable for the prosecution of the said cause in all its stages appeal/review/ revision; and

- (iii) to receive and acknowledge adjournment notice (s) and further notice (s) in the said cause and to do all other acts and things including inspection of record of proprietor under the Act and the rules framed thereunder, which may be necessary to be done for the prosecution of the cause.

AND I/we hereby agree that all acts, deeds and things lawfully done by my/our said agent shall be construed as acts, deeds and things done by me/us and I/we undertake to satisfy and confirm all and what so ever that my/our said agent shall lawfully do or cause to be done for me/us by virtue the Power hereby given.

IN WITNESS WHERE OF I/we here unto set my/our hands to these Presents, this the..... day of .....19

*Signature and full name of the proprietor  
of the hotel.*

Registration Certificate No.....

Full address.....

Accepted:

Signatures and full name and  
address of the agent.

(\*) Here fill in the designation of the authority to whom tendered".

By order,

Sd/-

*Additional Chief Secretary-cum-Secretary,  
(Excise and Taxation) to the Government of  
Himachal Pradesh, Shimla-171002.*